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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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SF
A77
#1
10/3/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 03, 2005 To Monday, October 03, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0894
APPLICANT:	TRANSAMERICA CORPORATION
PARCEL NO.:	3768 016
PARCEL ADDRESS:	0002 BRYANT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,477,341.00
APPLICANT'S OPINION:	$7,700,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ROLL CORRECTION

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1344
APPLICANT:	TRANSAMERICA REALTY SERVICES, INC.
PARCEL NO.:	3768 016
PARCEL ADDRESS:	0002 BRYANT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,728,962.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
SEP 27 2005
Assessment Appeals Board

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 03, 2005 To Monday, October 03, 2005
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1958
APPLICANT:	DEMARTINI, GENE
PARCEL NO.:	2124A014K
PARCEL ADDRESS:	0666 PACHECO ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$336,703.00
APPLICANT'S OPINION:	$74,882.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0346
APPLICANT:	SF MISSION SOFITEL, LLC
PARCEL NO.:	3708 010
PARCEL ADDRESS:	0512 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,306,763.00
APPLICANT'S OPINION:	$556,800.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0348
APPLICANT:	SF MISSION SOFITEL, LLC
PARCEL NO.:	3708 011
PARCEL ADDRESS:	0516 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,484,116.00
APPLICANT'S OPINION:	$1,910,400.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0349
APPLICANT:	SF MISSION SOFITEL, LLC
PARCEL NO.:	3708 012
PARCEL ADDRESS:	0526 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,484,116.00
APPLICANT'S OPINION:	$3,741,200.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 3, 2005, at 9:50 a.m.

Present: Richard Lee, Joseph Tham and David Wilbur

Quorum present

Chairperson: David Wilbur, Presiding

Deputy City Attorney Marie Blits

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board heard additional evidence and testimony regarding the below appeal applications.

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At the hour of 11:22 a.m., the Board went into closed session to deliberate the valuation of the below listed applications. The Board, at the hour of 12:00 p.m., reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0894	Transamerica Realty Services	A.V. Lowered by the Board, but higher than the Assessor's recommendation
2004-1344	Transamerica Realty Services	A.V. Lowered by the Board, but higher than the Assessor's recommendation

RECESS

There being no further business, the Board, at the hour of 12:05, the Board, recessed to reconvene at 1:30 p.m. today, October 3, 2005.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

The following listed applicant for change in the assessed valuation of property affecting the 2001 supplemental tax roll year being present and heard, the Board heard evidence and testimony from the parties regarding the below application.

At the hour of 2:42 p.m., the Board went into closed session to deliberate the change in ownership and valuation of the below listed application. The Board, at the hour of 3:00 p.m., reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0894	Gene DeMartini	Denied

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0346	SF Mission Sofitel, LLC	Withdrawn
2004-0348	SF Mission Sofitel, LLC	Withdrawn
2004-0349	SF Mission Sofitel, LLC	Withdrawn

There being no further business, the Board, at the hour of 3:06 p.m., recessed to reconvene Tuesday, October 4, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 31, 2005

Phone (415) 554-6778
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E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED

Amended

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, OCTOBER 3, 2005
12:00 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment on any agenda item.

2. Closed session (pursuant to Property Tax Rule 301 and 313) with legal counsel to review, consider and take possible action on the jointly submitted proposed edits made by the parties in order to create a redacted version of the Board's findings of fact that were issued September 7, 2005 as a sealed document containing confidential trade secret information (under R&T Code section 1605.4) for the following applications:

A.

APPLICATION:	2003-0001
APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
PARCEL NO.:	2002980690
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$337,719,998.00
ASSESSOR'S VALUE RECOMMENDATION:	$326,587,000.00
APPLICANT'S REVISED OPINION OF VALUE:	$167,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	ESCAPE

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B.	APPLICATION:	2003-0002
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2002980689
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN ,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$331,098,037.00
	ASSESSOR'S VALUE RECOMMENDATION:	$322,733,000.00
	APPLICANT'S REVISED OPINION OF VALUE:	$162,500,000.00
	TAXABLE YEAR:	2001
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	ESCAPE

C.	APPLICATION:	2003-1096
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2003704723
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN ,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$344,474,398.00
	ASSESSOR'S VALUE RECOMMENDATION:	$323,083,000.00
	APPLICANT'S REVISED OPINION OF VALUE:	$170,000,000.00
	TAXABLE YEAR:	2003
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
10/4/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, October 04, 2005 To Wednesday, October 05, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0166
APPLICANT:	TST 555 / 575 MARKET, LLC
PARCEL NO.:	3708 057
PARCEL ADDRESS:	0555 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$90,308,800.00
APPLICANT'S OPINION:	$26,059,700.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0167
APPLICANT:	TST 555 / 575 MARKET, LLC
PARCEL NO.:	3708 058
PARCEL ADDRESS:	0575 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$110,365,632.00
APPLICANT'S OPINION:	$46,435,300.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0410
APPLICANT:	555-575 MARKET STREET, LLC
PARCEL NO.:	3708 057
PARCEL ADDRESS:	0555 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$91,994,865.00
APPLICANT'S OPINION:	$31,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0411
APPLICANT:	555-575 MARKET STREET, LLC
PARCEL NO.:	3708 058
PARCEL ADDRESS:	0575 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$112,426,158.00
APPLICANT'S OPINION:	$38,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 4, 2005, at 1:35 p.m.

Present: Peter Fatooh, Gordon Huseby and Hayes Miles

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 Assessment Roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2003-0166	TST 555/575 Market, LLC	A.V.Lowered (Assessor)
2003-0167	TST 555/575 Market, LLC	A.V.Lowered (Assessor)
2004-0410	555/575 Market Street, LLC	Postponed
2004-0411	555/575 Market Street, LLC	Postponed

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Thursday, October 6, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 17, 2005

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, October 06, 2005
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0631
APPLICANT:	490 POST STREET INVESTORS
PARCEL NO.:	0296 010
PARCEL ADDRESS:	0490 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$34,412,110.00
APPLICANT'S OPINION:	$22,000,980.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0687
APPLICANT:	490 POST STREET INVESTORS LP
PARCEL NO.:	0296 010
PARCEL ADDRESS:	0490 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,053,687.00
APPLICANT'S OPINION:	$20,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
SEP 27 2005
Assessment Appeals Board

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, October 6, 2005, at 10:10 a.m.

Present: Gordon Huseby, Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0631	490 Post Street Investors, LP	Continued
2004-0687	490 Post Street Investors, LP	Continued

RECESS

The Board, at the hour of 12:03 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Gordon Huseby, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

With the same parties present from the morning session, the Board continued to hear evidence and testimony regarding the below applications affecting the Assessment Roll for various years. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0631	490 Post Street Investors, LP	A.V.Lowered (Assessor) by a 2-1 vote, with member Huseby dissenting to no change in roll value
2004-0687	490 Post Street Investors, LP	A.V.Lowered (Assessor) by a 2-1 vote, with member Huseby dissenting to no change in roll value

There being no further business, the Board, at the hour of 2:04 p.m., recessed to reconvene Monday, October 17, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 17, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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9/7/05

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Friday, October 07, 2005 To Friday, October 07, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0808
APPLICANT:	BARCLAYS GLOBAL INVESTORS
PARCEL NO.:	2002204380
PARCEL ADDRESS:	0045 FREMONT ST, 3300
TOPIC:	
CURRENT ASSESSMENT:	$12,924,528.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0540
APPLICANT:	BARCLAY'S GLOBAL INVESTORS
PARCEL NO.:	2003204039
PARCEL ADDRESS:	0045 FREMONT ST, 3300
TOPIC:	
CURRENT ASSESSMENT:	$14,913,154.00
APPLICANT'S OPINION:	$7,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1956
APPLICANT:	BARCLAYS GLOBAL INVESTORS
PARCEL NO.:	2000205023
PARCEL ADDRESS:	0045 FREMONT ST, 33RD FLR
TOPIC:	Other
CURRENT ASSESSMENT:	$10,410,925.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1957
APPLICANT:	BARCLAYS GLOBAL INVESTORS
PARCEL NO.:	2004900136
PARCEL ADDRESS:	,
TOPIC:	
CURRENT ASSESSMENT:	$3,199,536.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0240
APPLICANT:	O'CONNOR, JAMES
PARCEL NO.:	5285a004
PARCEL ADDRESS:	2270 MCKINNON AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,297,222.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Friday, October 07, 2005 To Friday, October 07, 2005
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0555
APPLICANT:	BARCLAY'S GLOBAL INVESTORS
PARCEL NO.:	2004204479
PARCEL ADDRESS:	0045 FREMONT ST, 3300
TOPIC:	
CURRENT ASSESSMENT:	$16,213,480.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0574
APPLICANT:	BOSTON MARKET CORPORATION#1386
PARCEL NO.:	2004900284
PARCEL ADDRESS:	2300 16TH ST, 100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	$157,807.00
APPLICANT'S OPINION:	$112,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0575
APPLICANT:	BOSTON MARKET CORPORATION#1386
PARCEL NO.:	2004900285
PARCEL ADDRESS:	2300 16TH ST, 100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	$70,583.00
APPLICANT'S OPINION:	$41,333.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Friday, October 07, 2005 To Friday, October 07, 2005
9:30 AM (ALL DAY)

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0576
APPLICANT:	BOSTON MARKET CORPORATION#1386
PARCEL NO.:	2004900286
PARCEL ADDRESS:	2300 16TH ST, 100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	$84,877.00
APPLICANT'S OPINION:	$43,960.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0577
APPLICANT:	BOSTON MARKET CORPORATION#1386
PARCEL NO.:	2004900287
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	$74,380.00
APPLICANT'S OPINION:	$44,930.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Friday, October 7, 2005, at 9:30 a.m.

Present: Mervin Conlan, drienne Lacau and Margaret Ruxton

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0808	Barclays Global Investors	A.V.Lowered (Assessor)
2003-0540	Barclays Global Investors	A.V.Lowered (Assessor)
2003-1956	Barclays Global Investors	Denied
2003-1957	Barclays Global Investors	A.V.Lowered (Assessor)
2004-0555	Barclays Global Investors	A.V.Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0240	James O'Connor	Withdrawn
2004-0574	Boston Market Corporation	Withdrawn
2004-0575	Boston Market Corporation	Withdrawn
2004-0576	Boston Market Corporation	Withdrawn
2004-0577	Boston Market Corporation	Withdrawn

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Wednesday, October 12, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, October 12, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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10/10/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, October 11, 2005 To Thursday, October 13, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1432
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 027
PARCEL ADDRESS:	0580 0590 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$47,569,315.00
APPLICANT'S OPINION:	$32,798,783.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1434
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 029
PARCEL ADDRESS:	0596 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,466,469.00
APPLICANT'S OPINION:	$25,832,926.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 04 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1436
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 035
PARCEL ADDRESS:	0000 V ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,984,483.00
APPLICANT'S OPINION:	$1,386,290.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1466
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 027
PARCEL ADDRESS:	0580 0590 FOLSOM ST,
TOPIC:	Calamity
CURRENT ASSESSMENT:	$21,450,000.00
APPLICANT'S OPINION:	$6,774,567.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1467
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 035
PARCEL ADDRESS:	0000 V,
TOPIC:	Calamity
CURRENT ASSESSMENT:	$780,000.00
APPLICANT'S OPINION:	$169,167.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1491
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 029
PARCEL ADDRESS:	0596 FOLSOM ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$37,389,480.00
APPLICANT'S OPINION:	$25,832,346.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2235
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 027
PARCEL ADDRESS:	0580 0590 FOLSOM ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	$40,877,760.00
APPLICANT'S OPINION:	$33,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2236
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 035
PARCEL ADDRESS:	0000 V,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	$1,736,160.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2237
APPLICANT:	COURTYARD MANAGEMENT CORP.
PARCEL NO.:	3736 029
PARCEL ADDRESS:	0596 FOLSOM ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	$32,229,480.00
APPLICANT'S OPINION:	$25,800,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1663
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 027
PARCEL ADDRESS:	0580 0590 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,788,701.00
APPLICANT'S OPINION:	$20,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1664
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 029
PARCEL ADDRESS:	0596 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$32,952,598.00
APPLICANT'S OPINION:	$20,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1665
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 035
PARCEL ADDRESS:	0000 V,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,779,372.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0906
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 035
PARCEL ADDRESS:	0000 V ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,812,592.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0907
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 029
PARCEL ADDRESS:	0596 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$33,567,822.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0908
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	3736 027
PARCEL ADDRESS:	580 0590 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,568,895.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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10/12/05

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Wednesday, October 12, 2005 To Wednesday, October 12, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0570
APPLICANT:	ALEMASOV, MILA
PARCEL NO.:	2708 009
PARCEL ADDRESS:	0170 SAINT GERMAIN AVE,
TOPIC:	
CURRENT ASSESSMENT:	$1,018,669.00
APPLICANT'S OPINION:	$600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0677
APPLICANT:	786 MINNA ST. ASSOCIATES, LLC
PARCEL NO.:	3987 009
PARCEL ADDRESS:	1001 17TH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$2,150,000.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WITHDRAWN

DATE POSTED
OCT 04 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0678
APPLICANT:	786 MINNA ST. ASSOCIATES, LLC
PARCEL NO.:	3987 009
PARCEL ADDRESS:	1001 17TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,324,193.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0704
APPLICANT:	ACCENTURE
PARCEL NO.:	2004206001
PARCEL ADDRESS:	00000001 MARKET SPEAR TOWER, 4200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$6,979,611.00
APPLICANT'S OPINION:	$4,241,893.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0793
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	2004520290
PARCEL ADDRESS:	00003250 VAN NESS AVE,
TOPIC:	
CURRENT ASSESSMENT:	$9,455,559.00
APPLICANT'S OPINION:	$4,509,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0796
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	2004206906
PARCEL ADDRESS:	00000151 UNION ST,
TOPIC:	
CURRENT ASSESSMENT:	$9,068,311.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0797
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	2004207043
PARCEL ADDRESS:	00002828 18TH ST,
TOPIC:	
CURRENT ASSESSMENT:	$3,752,472.00
APPLICANT'S OPINION:	$1,600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0858
APPLICANT:	CHAO, CECILIA
PARCEL NO.:	1365 014
PARCEL ADDRESS:	4314 4318 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,589,735.00
APPLICANT'S OPINION:	$1,093,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0859
APPLICANT:	CHAO, CECILIA
PARCEL NO.:	1365 014
PARCEL ADDRESS:	4314 4318 CALIFORNIA ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,500,000.00
APPLICANT'S OPINION:	$1,093,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0887
APPLICANT:	ARMSTRONG, THEODORE
PARCEL NO.:	6615 001
PARCEL ADDRESS:	0101 28TH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$2,150,292.00
APPLICANT'S OPINION:	$1,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1036
APPLICANT:	PINTO, GERARDO
PARCEL NO.:	1243 003
PARCEL ADDRESS:	8500 8700 CENTRAL AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,100,000.00
APPLICANT'S OPINION:	$400,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, October 12, 2005, at 9:30 a.m.

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Present: Richard Lee, Margaret Ruxton and Mervin Conlan

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-1036	Gerardo Pinto	Continued

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0570	Mila Alemasov	Withdrawn
2004-0677	786 Minna St. Associates, LLC	Withdrawn
2004-0678	786 Minna St. Associates, LLC	Withdrawn
2004-0704	Accenture	Withdrawn
2004-0793	Williams-Sonoma, Inc.	Postponed
2004-0796	Williams-Sonoma, Inc.	Postponed
2004-0797	Williams-Sonoma, Inc.	Postponed
2004-0858	Cecilia Chao	Withdrawn
2004-0859	Cecilia Chao	Withdrawn
2004-0887	Theodore Armstrong	Withdrawn

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene Monday, October 17, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, October 17, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 17, 2005 To Monday, October 17, 2005
9:30 AM (ALL DAY)

7/05

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1245
APPLICANT:	WESTERN HOST SF PARTNERS
PARCEL NO.:	0320 024
PARCEL ADDRESS:	0895 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,370,044.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1379
APPLICANT:	MASSACHUSETTS MUTUAL LIFE
PARCEL NO.:	0317 003
PARCEL ADDRESS:	0403 0405 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,779,534.00
APPLICANT'S OPINION:	$18,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 13 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1850
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0069 005
PARCEL ADDRESS:	2319 2323 HYDE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$14,000,000.00
APPLICANT'S OPINION:	$4,666,666.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 17, 2005 To Monday, October 17, 2005
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1924
APPLICANT:	MARITIME HOTEL ASSOCIATES, LP
PARCEL NO.:	2000300281
PARCEL ADDRESS:	00000000 3COM NAMING RIGHTS ,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$13,000,000.00
APPLICANT'S OPINION:	$9,380,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1925
APPLICANT:	MARITIME HOTEL ASSOCIATES, LP
PARCEL NO.:	2003980015
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,260,000.00
APPLICANT'S OPINION:	$8,380,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	ESCAPE

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1926
APPLICANT:	MARITIME HOTEL ASSOCIATES, LP
PARCEL NO.:	2003980016
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,525,200.00
APPLICANT'S OPINION:	$7,380,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1927
APPLICANT:	MARITIME HOTEL ASSOCIATES, LP
PARCEL NO.:	2003980017
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,795,704.00
APPLICANT'S OPINION:	$7,380,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	ESCAPE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 17, 2005, at 9:38 a.m.

Present: Peter Fatooh and Carol Ruth Silver

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 Assessment Roll being present and heard, the parties agreed to have the proceedings heard by a quorum. The Board then took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2003-1379	Massachusetts Mutual Life Ins.	A.V.Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-1245	Western Host SF Partners	Withdrawn
2003-1850	Peter Sperling	Postponed

There being no further business, the Board, at the hour of 10:34 a.m., recessed to reconvene Wednesday, October 19, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 21, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Monday, October 17, 2005 To Monday, October 17, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1219
APPLICANT:	DFS GROUP LIMITED
PARCEL NO.:	2002208081
PARCEL ADDRESS:	0233 GEARY ST,
CURRENT ASSESSMENT:	$19,007,210.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1220
APPLICANT:	DFS GROUP LIMITED
PARCEL NO.:	2002201150
PARCEL ADDRESS:	0525 MARKET ST, 3300
CURRENT ASSESSMENT:	$10,516,826.00
APPLICANT'S OPINION:	$7,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
OCT 13 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0173
APPLICANT:	DFS, LTD.
PARCEL NO.:	2003201062
PARCEL ADDRESS:	00000525 MARKET ST, 3300
CURRENT ASSESSMENT:	$9,493,215.00
APPLICANT'S OPINION:	$4,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0644
APPLICANT:	GIBBS, DONALD
PARCEL NO.:	2608 042
PARCEL ADDRESS:	0045 PARK HILL AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,150,500.00
APPLICANT'S OPINION:	$950,500.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0646
APPLICANT:	GIBBS, DONALD
PARCEL NO.:	2608 042
PARCEL ADDRESS	0045 PARK HILL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,268,535.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0667
APPLICANT:	VOLLMAYER, KAREN
PARCEL NO.:	5527 014
PARCEL ADDRESS:	0328 MONTCALM ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$735,000.00
APPLICANT'S OPINION:	$548,321.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0668
APPLICANT:	VOLLMAYER, KAREN
PARCEL NO.:	5527 014
PARCEL ADDRESS:	0328 MONTCALM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$748,721.00
APPLICANT'S OPINION:	$548,321.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0750
APPLICANT:	AARON BROTHERS, INC. #00220
PARCEL NO.:	2004205976
PARCEL ADDRESS:	5600 GEARY BLVD,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$478,548.00
APPLICANT'S OPINION:	$162,962.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0775
APPLICANT:	THE HOLMES LONG TRUST
PARCEL NO.:	1363 042
PARCEL ADDRESS:	0219 0221 LAKE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,172,636.00
APPLICANT'S OPINION:	$1,600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0792
APPLICANT:	DFS GROUP LIMITED
PARCEL NO.:	2004201185
PARCEL ADDRESS:	0525 MARKET ST, 3300
CURRENT ASSESSMENT:	$9,399,278.00
APPLICANT'S OPINION:	$4,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0888
APPLICANT:	PET IMAGING OF THE PENINSULA
PARCEL NO.:	2004930479
PARCEL ADDRESS:	00002002 DVI FINANCIAL SERVICE INC , ID3B0204
CURRENT ASSESSMENT:	$845,500.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0889
APPLICANT:	THOMPSON BROOKS
PARCEL NO.:	3956 005
PARCEL ADDRESS:	0375 RHODE ISLAND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,672,167.00
APPLICANT'S OPINION:	$1,958,700.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, October 17, 2005, at 9:37 a.m.

Present: Mervin Conlan, John McGary and Richard Lee

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Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0888	Pet Imaging of the Peninsula	A.V.Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0667	Karen Vollmayer	Denied-No Show
2004-0668	Karen Vollmayer	Denied-No Show

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1219	DFS Group Limited	Postponed
2002-1220	DFS Group Limited	Postponed
2003-0173	DFS, Ltd	Postponed
2004-0644	Donald Gibbs	Postponed
2004-0646	Donald Gibbs	Postponed
2004-0775	The Holmes Long Trust	Postponed
2004-0792	DFS Group Limited	Postponed
2004-0750	Aaron Brothers, Inc.	Withdrawn
2004-0889	Thompson Brooks	Withdrawn

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Wednesday, October 19, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, October 19, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, October 19, 2005 To Wednesday, October 19, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1301
APPLICANT:	YIPES COMMUNICATIONS, INC.
PARCEL NO.:	2002800117
CURRENT ASSESSMENT:	$12,365,025.00
APPLICANT'S OPINION:	$1,438,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0904
APPLICANT:	HOWARD JOHNSON MOTOR LODGE
PARCEL NO.:	2004201850
PARCEL ADDRESS:	00000580 BEACH ST,
CURRENT ASSESSMENT:	$4,603,272.00
APPLICANT'S OPINION:	$1,261,963.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 13 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0917
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
CURRENT ASSESSMENT:	$630,580.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0918
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	$643,191.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0919
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
CURRENT ASSESSMENT	$656,053.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0935
APPLICANT:	UNIVISION TELEVISION GROUP, INC. dba KDTV CHANNEL 14
PARCEL NO.:	2004201624
PARCEL ADDRESS:	0050 FREMONT ST, 4100
CURRENT ASSESSMENT	$10,799,340.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0961
APPLICANT:	RBC DAIN RAUSCHER, INC.
PARCEL NO.:	2004209368
PARCEL ADDRESS:	00345 CALIFORNIA ST,
CURRENT ASSESSMENT:	$1,458,169.00
APPLICANT'S OPINION:	$600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1048
APPLICANT:	BERTOLI, ALBERTO
PARCEL NO.:	2122A011
PARCEL ADDRESS:	0055 AERIAL WAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$691,852.00
APPLICANT'S OPINION:	$684,752.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1059
APPLICANT:	SHURGARD STORAGE CENTERS, INC.
PARCEL NO.:	4347A003
PARCEL ADDRESS:	2090 EVANS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,269,897.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1105
APPLICANT:	ISACKSON INVESTMENT CO. c/o RAYTEL MEDICAL IMAGING
PARCEL NO.:	1019 011
PARCEL ADDRESS:	3440 3460 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,156,468.00
APPLICANT'S OPINION:	$2,800,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1194
APPLICANT:	BIG PAGODA COMPANY
PARCEL NO.:	2004208485
PARCEL ADDRESS:	00310 SUTTER ST,
CURRENT ASSESSMENT:	$247,247.00
APPLICANT'S OPINION:	$163,805.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, October 19, 2005 To Wednesday, October 19, 2005
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0633
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2004203378
PARCEL ADDRESS:	00600 TOWNSEND ST, 0310W
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,831,509.00
APPLICANT'S OPINION:	$5,165,376.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0634
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2004207054
PARCEL ADDRESS:	0099 RHODE ISLAND ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,136,293.00
APPLICANT'S OPINION:	$4,349,826.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0635
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2004208167
PARCEL ADDRESS:	00185 BERRY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,840,013.00
APPLICANT'S OPINION:	$920,006.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0636
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2004209050
PARCEL ADDRESS:	0650 TOWNSEND ST, 0160
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,908,862.00
APPLICANT'S OPINION:	$2,092,548.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0893
APPLICANT:	KAILATH, THOMAS
PARCEL NO.:	6956 036
PARCEL ADDRESS:	4782 4798 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,718,145.00
APPLICANT'S OPINION:	$2,415,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1117
APPLICANT:	CHI TE LAI TRUST & LAI, CHI TE TRSTEE
PARCEL NO.:	2027 018
PARCEL ADDRESS:	1780 23RD AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,418,042.00
APPLICANT'S OPINION:	$1,661,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1196
APPLICANT:	YEE, JERRY
PARCEL NO.:	1223 001
PARCEL ADDRESS:	1015 MASONIC AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,546,675.00
APPLICANT'S OPINION:	$1,750,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1207
APPLICANT:	KONCE, ALLAN
PARCEL NO.:	3952 001
PARCEL ADDRESS:	0002 CONNECTICUT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,111,826.00
APPLICANT'S OPINION:	$1,451,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, October 19, 2005 To Wednesday, October 19, 2005
1:30 PM (ALL DAY)

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1211
APPLICANT:	HILLHAVEN MSC PARTNERSHIP
PARCEL NO.:	2139 026
PARCEL ADDRESS:	2043 19TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,707,698.00
APPLICANT'S OPINION:	$2,618,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1214
APPLICANT:	MURATORE, RICHARD
PARCEL NO.:	5423A004A
PARCEL ADDRESS:	1970 CARROLL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,005,075.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, October 19, 2005, at 1:35 a.m.

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Present: Richard Lee, Adrienne Lacau and John McGary

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-1214	Richard Muratore	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0633	Macromedia, Inc.	Withdrawn
2004-0634	Macromedia, Inc.	Withdrawn
2004-0635	Macromedia, Inc.	Withdrawn
2004-0636	Macromedia, Inc.	Withdrawn
2004-0893	Thomas Kailath	Withdrawn
2004-1117	Chi Te Lai Trust	Withdrawn
2004-1196	Jerry Yee	Postponed
2004-1207	Allan Konce	Postponed
2004-1211	Hillhaven MSC Partnership	Postponed

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Friday, October 21, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, October 24, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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/20/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, October 20, 2005 To Friday, October 21, 2005
10:00 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0100
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 001
PARCEL ADDRESS:	0301 0345 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$202,009,695.00
APPLICANT'S OPINION:	$105,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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OCT 13 2005
Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1831
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 013
PARCEL ADDRESS:	0455 POST ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$72,416,000.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1833
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 013
PARCEL ADDRESS:	0455 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$70,811,617.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1834
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 001
PARCEL ADDRESS:	0301 0345 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$205,241,990.00
APPLICANT'S OPINION:	$150,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1835
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 013
PARCEL ADDRESS:	0455 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$72,227,849.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1448
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 001
PARCEL ADDRESS:	0301 0345 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$184,090,821.00
APPLICANT'S OPINION:	$114,900,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1449
APPLICANT:	BRE - ST. FRANCIS, LLC
PARCEL NO.:	0307 013
PARCEL ADDRESS:	0455 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$73,576,342.00
APPLICANT'S OPINION:	$43,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, October 20, 2005 To Friday, October 21, 2005
10:00 AM (ALL DAY)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, October 20, 2005, at 9:49 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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OCT 26 2005

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Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll being present and heard, the Board continued to hear testimony and evidence both parties regarding the 2002 and 2003 tax roll years. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0100	BRE-St. Francis, LLC	A.V.Lowered (Assessor)
2003-1831	BRE-St. Francis, LLC	Continued to 10/21/05
2003-1833	BRE-St. Francis, LLC	A.V.Lowered (Assessor)
2003-1834	BRE-St. Francis, LLC	A.V. Lowered (Assessor); by a 2-1 vote; member Fatooh dissents
2003-1835	BRE-St. Francis, LLC	A.V. Lowered (Assessor); by a 2-1 vote; member Fatooh dissents
2004-1448	BRE-St. Francis, LLC	Withdrawn by applicant at hearing
2004-1489	BRE-St. Francis, LLC	Withdrawn by applicant at hearing

There being no further business, the Board, at the hour of 12:04 p.m., recessed to reconvene Friday, October 21, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 21, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, October 21, 2005, at 9:43 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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NOV - 2 2005

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Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

With no parties present before the Board, and having no public present for comment, the Board went into closed session at the hour of 9:48 a.m. to review documents with its legal counsel and to deliberate on the applicant's motion to file a late application for the 2000 supplemental assessment issued for block 0307, lot 001.

At the hour of 10:37 a.m., the Board reconvened in open session and announced its unanimous decision to deny the applicant's motion. The Board then took certain action, as specified under this date, on the original of the below listed application:

Appeal No.	Name	Disposition
2003-1831	BRE-St. Francis, LLC	Continued

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Friday, October 28, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 28, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 400, City Hall
Friday, October 21, 2005 To Friday, October 21, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	1999-0470
APPLICANT:	GATX CAPITAL CORP.
PARCEL NO.:	1999201852
PARCEL ADDRESS:	0004 EMBARCADERO CENTER , 2200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$8,025,040.00
APPLICANT'S OPINION:	$2,274,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2000-0313
APPLICANT:	GATX CAPITAL CORP.
PARCEL NO.:	2000201500
PARCEL ADDRESS:	00000004 EMBARCADERO CENTER , 2200
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$8,986,996.00
APPLICANT'S OPINION:	$4,300,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 13 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0572
APPLICANT:	GATX CAPITAL CORP.
PARCEL NO.:	2001201275
PARCEL ADDRESS:	00000004 EMBARCADERO CENTER , 2200
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$9,733,767.00
APPLICANT'S OPINION:	$4,300,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1594
APPLICANT:	GATX CAPITAL CORP.
PARCEL NO.:	2002201301
PARCEL ADDRESS:	00000004 EMBARCADERO CENTER , 2200
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$8,791,853.00
APPLICANT'S OPINION:	$4,400,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0566
APPLICANT:	NTTVerio, Inc.
PARCEL NO.:	2003207582
PARCEL ADDRESS:	00000630 03RD ST,
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$5,546,122.00
APPLICANT'S OPINION:	$2,800,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 2 Hearing
Room 400, City Hall
Friday, October 21, 2005 To Friday, October 21, 2005
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1187
APPLICANT:	PILLSBURY WINTHROP, LLC
PARCEL NO.:	2003200614
PARCEL ADDRESS:	0050 FREMONT ST, 4TH FL
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$12,765,193.00
APPLICANT'S OPINION:	$6,382,597.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1419
APPLICANT:	BFIT ACQUISITION CORP
PARCEL NO.:	2003207722
PARCEL ADDRESS:	00002330 POLK ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$3,263,871.00
APPLICANT'S OPINION:	$1,631,936.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1321
APPLICANT:	L.F GEORGE PROPERTIES CORP.
PARCEL NO.:	1465 007
PARCEL ADDRESS:	6900- 6930 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,812,476.00
APPLICANT'S OPINION:	$3,531,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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12/4/05

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, October 24, 2005 To Monday, October 24, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0691
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2003206610
PARCEL ADDRESS:	VARIOUS LOCATIONS (ATMS) ,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,646,036.00
APPLICANT'S OPINION:	$164,603.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0692
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2003200104
PARCEL ADDRESS:	1455 MARKET ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,211,726.00
APPLICANT'S	$221,172.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 18 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0693
APPLICANT:	BA MERCHANT SERVICES, INC.
PARCEL NO.:	2003206617
PARCEL ADDRESS:	0001 SOUTH VAN NESS AVE,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,481,520.00
APPLICANT'S	$14,991.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0694
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2003200055
PARCEL ADDRESS:	0001 SOUTH VAN NESS AVE, 0000
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,061,988.00
APPLICANT'S OPINION:	$106,199.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0709
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 040
PARCEL ADDRESS:	2940 PACIFIC AV,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$7,412,500.00
APPLICANT'S OPINION:	$2,812,082.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0792
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 039
PARCEL ADDRESS:	2845 BROADWAY ,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$25,000,000.00
APPLICANT'S OPINION:	$13,187,268.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1186
APPLICANT:	SFER INTERNATIONAL, INC.
PARCEL NO.:	2003207227
PARCEL ADDRESS:	0233 GEARY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$3,340,865.00
APPLICANT'S OPINION:	$2,100,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1430
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3583 071
PARCEL ADDRESS:	0501 CASTRO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,412,309.00
APPLICANT'S OPINION:	$692,309.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1431
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3583 072
PARCEL ADDRESS:	0501 CASTRO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,580,750.00
APPLICANT'S OPINION:	$774,878.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1432
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3583 073
PARCEL ADDRESS:	0501 CASTRO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$486,607.00
APPLICANT'S OPINION:	$238,533.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0350
APPLICANT:	AETNA LIFE INSURANCE & ANNUITY CO.
PARCEL NO.:	2004207064
PARCEL ADDRESS:	0001 FRONT ST,
TOPIC:	Personal Property?Fixtures
CURRENT ASSESSMENT:	$216,287.00
APPLICANT'S OPINION:	$10,225.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, October 24, 2005, at 9:30 a.m.

Present: Adrienne Lacau, Mervin Conlan and Margaret Ruxton

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Quorum present

Chairperson: Adrienne Lacau, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0350	Aetna Life Insurance	Denied-No Show

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2003-0691	Bank of America	Postponed
2003-0692	Bank of America	Postponed
2003-0693	BA Merchant Services, Inc.	Postponed
2003-0694	Bank of America	Postponed
2003-0709	Peter Sperling	Postponed
2003-0792	Peter Sperling	Postponed
2003-1186	SFER International, Inc.	Withdrawn
2003-1430	Bank of America	Withdrawn
2003-1431	Bank of America	Withdrawn
2003-1432	Bank of America	Withdrawn

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Wednesday, November 9, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, December 5, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, October 28, 2005
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	1999-0232
APPLICANT:	100 SPEAR STREET OWNERS CORP
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$68,000,000.00
APPLICANT'S	$45,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2000-0157
APPLICANT:	100 SPEAR STREET OWNERS CORP
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$83,693,441.00
APPLICANT'S	$55,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, October 28, 2005
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0408
APPLICANT:	524 HOWARD ASSOCIATES
PARCEL NO.:	3721 013
PARCEL	0524 HOWARD ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$18,105,000.00
APPLICANT'S	$12,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0409
APPLICANT:	100 SPEAR STREET OWNERS CORP.
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$85,367,308.00
APPLICANT'S	$55,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1198
APPLICANT:	524 HOWARD STREET LLC
PARCEL NO.:	3721 013
PARCEL	0524 HOWARD ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$18,467,100.00
APPLICANT'S	$12,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1201
APPLICANT:	100 SPEAR STREET OWNERS CORP
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$87,074,654.00
APPLICANT'S	$55,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, October 28, 2005
9:30 AM (ALL DAY)

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1119
APPLICANT:	524 HOWARD STREET LLC
PARCEL NO.:	3721 013
PARCEL	0524 HOWARD ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$18,836,442.00
APPLICANT'S	$10,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1125
APPLICANT:	100 SPEAR STREET OWNERS CORP.
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$88,816,145.00
APPLICANT'S	$50,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1298
APPLICANT:	100 SPEAR STREET OWNERS CORP.
PARCEL NO.:	3717 001
PARCEL	0100 SPEAR ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$90,474,341.00
APPLICANT'S	$50,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, October 28, 2005
9:30 AM (ALL DAY)

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1299
APPLICANT:	524 HOWARD STREET LLC
PARCEL NO.:	3721 013
PARCEL	0524 HOWARD ST,
TOPIC:	Bifurcated hearing for decline in value; Board to hear and consider the parties proposed stipulated value
CURRENT ASSESSMENT:	$19,188,118.00
APPLICANT'S	$9,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, October 28, 2005 at 9:38 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years at issue being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
1999-0232	100 Spear Street Owners Corp.	Withdrawn
2000-0157	100 Spear Street Owners Corp.	Withdrawn
2001-0409	100 Spear Street Owners Corp.	Withdrawn
2002-1201	100 Spear Street Owners Corp.	A.V. Lowered (Assessor)
2003-1125	100 Spear Street Owners Corp.	A.V. Lowered (Assessor)
2004-1298	100 Spear Street Owners Corp.	A.V. Lowered (Assessor)
2001-0408	524 Howard Associates	Withdrawn
2002-1198	524 Howard Associates	A.V. Lowered (Assessor)
2003-1119	524 Howard Associates	A.V. Lowered (Assessor)
2004-1299	524 Howard Associates	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 11:58 a.m., recessed to reconvene Monday, October 31, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 2, 2005

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 31, 2005 To Monday, October 31, 2005
9:30 AM (ALL DAY)

10/31/05

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0641
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,978,291.00
APPLICANT'S OPINION:	$22,509,237.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0642
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,550,396.00
APPLICANT'S OPINION:	$4,458,359.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
OCT 25 2005
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 31, 2005 To Monday, October 31, 2005
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0643
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,192,234.00
APPLICANT'S OPINION:	$538,194.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AMENDED

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, October 31, 2005
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0641
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,978,291.00
APPLICANT'S OPINION:	$22,509,237.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0642
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,550,396.00
APPLICANT'S OPINION:	$4,458,359.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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AMENDED
OCT 25 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0643
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,192,234.00
APPLICANT'S OPINION:	$538,194.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Pursuant to the Assessment Appeals Board Notice of Intended Action of November 23, 2004, the Board to hold a hearing to discuss and take possible action on the 2002 valuation for the below listed parcels of real property described as residential units physically located on floors 18 and above at 388 Market Street, but commonly known as 1 Pine Street. The Board's Notice of Intended Action is to equalize the value of block 0265, lots 003, 004, 005 (appeal application referenced above), together with all of the below referenced parcels, as a single-economic unit.

	Property Owner	Parcel No.	Intended Action / Proposed Increase
1.	Honorway Investments	0265 007	Not to exceed the factored base year value
2.	Honorway Investments	0265 008	Not to exceed the factored base year value
3.	Honorway Investments	0265 009	Not to exceed the factored base year value
4.	Honorway Investments	0265 010	Not to exceed the factored base year value
5.	Honorway Investments	0265 011	Not to exceed the factored base year value
6.	Honorway Investments	0265 012	Not to exceed the factored base year value
7.	Honorway Investments	0265 013	Not to exceed the factored base year value
8.	Honorway Investments	0265 014	Not to exceed the factored base year value
9.	Honorway Investments	0265 015	Not to exceed the factored base year value
10.	Honorway Investments	0265 016	Not to exceed the factored base year value
11.	Honorway Investments	0265 017	Not to exceed the factored base year value
12.	Honorway Investments	0265 018	Not to exceed the factored base year value
13.	Honorway Investments	0265 019	Not to exceed the factored base year value
14.	Honorway Investments	0265 020	Not to exceed the factored base year value
15.	Honorway Investments	0265 021	Not to exceed the factored base year value
16.	Honorway Investments	0265 022	Not to exceed the factored base year value
17.	Honorway Investments	0265 023	Not to exceed the factored base year value
18.	Honorway Investments	0265 024	Not to exceed the factored base year value
19.	Honorway Investments	0265 025	Not to exceed the factored base year value
20.	Honorway Investments	0265 026	Not to exceed the factored base year value
21.	Honorway Investments	0265 027	Not to exceed the factored base year value
22.	Honorway Investments	0265 028	Not to exceed the factored base year value
23.	Honorway Investments	0265 029	Not to exceed the factored base year value
24.	Honorway Investments	0265 030	Not to exceed the factored base year value
25.	Honorway Investments	0265 031	Not to exceed the factored base year value
26.	Honorway Investments	0265 032	Not to exceed the factored base year value
27.	Honorway Investments	0265 033	Not to exceed the factored base year value
28.	Honorway Investments	0265 034	Not to exceed the factored base year value
29.	Honorway Investments	0265 035	Not to exceed the factored base year value
30.	Honorway Investments	0265 036	Not to exceed the factored base year value
31.	Honorway Investments	0265 037	Not to exceed the factored base year value
32.	Honorway Investments	0265 038	Not to exceed the factored base year value
33.	Honorway Investments	0265 039	Not to exceed the factored base year value
34.	Honorway Investments	0265 040	Not to exceed the factored base year value

35.	Honorway Investments	0265 041	Not to exceed the factored base year value
36.	Honorway Investments	0265 042	Not to exceed the factored base year value
37.	Honorway Investments	0265 043	Not to exceed the factored base year value
38.	Honorway Investments	0265 044	Not to exceed the factored base year value
39.	Honorway Investments	0265 045	Not to exceed the factored base year value
40.	Honorway Investments	0265 046	Not to exceed the factored base year value
41.	Honorway Investments	0265 047	Not to exceed the factored base year value
42.	Honorway Investments	0265 048	Not to exceed the factored base year value
43.	Honorway Investments	0265 049	Not to exceed the factored base year value
44.	Honorway Investments	0265 050	Not to exceed the factored base year value
45.	Honorway Investments	0265 051	Not to exceed the factored base year value
46.	Honorway Investments	0265 052	Not to exceed the factored base year value
47.	Honorway Investments	0265 053	Not to exceed the factored base year value
48.	Honorway Investments	0265 054	Not to exceed the factored base year value
49.	Honorway Investments	0265 055	Not to exceed the factored base year value
50.	Honorway Investments	0265 056	Not to exceed the factored base year value
51	Honorway Investments	0265 057	Not to exceed the factored base year value
.52.	Honorway Investments	0265 058	Not to exceed the factored base year value
53.	Honorway Investments	0265 059	Not to exceed the factored base year value
54.	Honorway Investments	0265 060	Not to exceed the factored base year value
55.	Honorway Investments	0265 061	Not to exceed the factored base year value
56.	Honorway Investments	0265 062	Not to exceed the factored base year value
57.	Honorway Investments	0265 063	Not to exceed the factored base year value
58.	Honorway Investments	0265 064	Not to exceed the factored base year value
59.	Honorway Investments	0265 065	Not to exceed the factored base year value
60.	Honorway Investments	0265 066	Not to exceed the factored base year value
61.	Honorway Investments	0265 067	Not to exceed the factored base year value
62.	Honorway Investments	0265 068	Not to exceed the factored base year value
63.	Honorway Investments	0265 069	Not to exceed the factored base year value

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 31, 2005, at 9:44 a.m.

Present: Gordon Huseby, Carol Ruth Silver and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting the 2002 Assessment Roll being present and heard, the Board heard evidence and testimony from the taxpayer and the assessor on their position that the residential units located at 388 Market/1 Pine are correctly assessed as individual assessments, and therefore, establishing a single-economic for the subject parcels on appeal is not applicable.

At the hour of 10:55 a.m. the Board went into closed session to deliberate on whether or not the property should be valued as a single-economic unit, inclusive of the residential properties that the board brought in under its own motion. The Board, at the hour of 11:28 a.m. reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0641	Honorway Investment Corp.	Continued; asked for additional information from both parties; instructed Clerk to send letter confirming the additional requested information and due dates
2002-0642	Honorway Investment Corp.	Continued; asked for additional information from both parties; instructed Clerk to send letter confirming the additional requested information and due dates
2002-0643	Honorway Investment Corp.	Continued; asked for additional information from both parties; instructed Clerk to send letter confirming the additional requested information and due dates

There being no further business, the Board, at the hour of 12:04 p.m., recessed to reconvene Wednesday, November 2, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, November 2, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, November 02, 2005 To Wednesday, November 02, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1416
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$33,631,513.00
APPLICANT'S OPINION:	$19,998,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1417
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$34,388,917.00
APPLICANT'S OPINION:	$19,998,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0247
APPLICANT:	TECH TV, INC.
PARCEL NO.:	2003207470
PARCEL ADDRESS:	0650 TOWNSEND ST, 0400
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$20,209,110.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0574
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,076,693.00
APPLICANT'S OPINION:	$10,522,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1134
APPLICANT:	POST DEVELOPMENT CORP.
PARCEL NO.:	0310 018
PARCEL ADDRESS:	0185 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,978,338.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1746
APPLICANT:	2322 LOMBARD STREET, LLC
PARCEL NO.:	0489 010
PARCEL ADDRESS:	2322 LOMBARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,275,592.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1799
APPLICANT:	LAUB, ARNOLD
PARCEL NO.:	0176 006
PARCEL ADDRESS:	0807 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,455,213.00
APPLICANT'S OPINION:	$2,202,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1023
APPLICANT:	2322 LOMBARD STREET, LLC
PARCEL NO.:	0489 010
PARCEL ADDRESS:	2322 LOMBARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,336,747.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, November 02, 2005 To Wednesday, November 02, 2005
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0853
APPLICANT:	CHARLES SCHWAB & CO., INC.
PARCEL NO.:	2001201344
PARCEL ADDRESS:	00000101 MONTGOMERY ST, 0600
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$82,505,071.00
APPLICANT'S OPINION:	$41,252,535.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0714
APPLICANT:	G & I MISSION, LLC
PARCEL NO.:	3512 008
PARCEL ADDRESS:	1656 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,599,353.00
APPLICANT'S OPINION:	$12,479,806.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0391
APPLICANT:	G & I MISSION, LLC
PARCEL NO.:	3512 008
PARCEL ADDRESS:	1656 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,376,012.00
APPLICANT'S OPINION:	$12,712,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 2, 2005, at 9:40 a.m.

Present: Peter Fatooh, Carol Ruth Silver and Gordon Huseby

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2003-1134	Post Development Corp:	Stipulation Approved
2003-1799	Arnold Laub	A.V.Lowered (Assessor) by a 2- 1 vote, with member Huseby dissenting

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1416	Serra Commons, LLC	Postponed
2002-1417	Serra Commons, LLC	Postponed
2003-0247	Tech TV, Inc.	Withdrawn
2003-0574	Serra Commons, LLC	Postponed
2003-1746	2322 Lombard Street, LLC	Withdrawn
2004-1023	2322 Lombard Street, LLC	Withdrawn

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Thursday, November 3, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran

Approved by the Board on Wednesday, November 16, 2005

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Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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11/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 07, 2005 To Wednesday, November 09, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0235
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$682,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0236
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4332 006
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$84,091,630.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
NOV 0 1 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0237
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,928,153.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0238
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$667,156.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0239
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$110,938,892.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0240
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,924,485.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0241
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$682,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0242
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,926,514.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0243
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,197,864.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0244
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,595,032.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0245
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS;	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$655,950.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0246
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$641,250.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0247
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,151,350.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0248
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,810,925.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0249
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,812,875.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0250
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$655,950.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0251
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$106,631,000.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0252
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 LLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$80,826,250.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

20) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0253
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,814,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0944
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,174,377.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0945
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,867,143.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0946
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,869,132.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0947
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$669,069.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0948
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,870,739.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0949
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$654,075.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0950
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$108,763,620.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0951
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$82,442,775.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

29) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0952
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$669,069.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0953
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4230 001
PARCEL ADDRESS:	2700 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$28,707,390.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0580
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,221,821.00
APPLICANT'S OPINION:	$1,200.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0581
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 005
PARCEL ADDRESS:	1201 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$43,735,439.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0582
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	2002520677
PARCEL ADDRESS:	1201 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,988,009.00
APPLICANT'S OPINION:	$6,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0583
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 006
PARCEL ADDRESS	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$69,422,229.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0584
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 007
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,877,882.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0585
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4230 001
PARCEL ADDRESS:	2700 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,374,045.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0586
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$680,499.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0587
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$85,773,462.00
APPLICANT'S OPINION:	$16,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0588
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,982,974.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0589
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,985,044.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0590
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,986,716.00
APPLICANT'S OPINION:	$1,200.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0591
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$696,099.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0592
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$696,099.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1842
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	2003900374
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,190,753.00
APPLICANT'S OPINION:	$2.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 7, 2005, at 9:44 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter present

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#2
11/7/05

The following listed applicant for change in the assessed valuation of property affecting the 1998 supplemental tax roll being present and heard, the Board commenced evidentiary proceedings on the merits of valuation, hearing opening statements by the Assessor, followed by testimony and evidence from the Assessor's first witness, Margaret Meal, a Chartered Financial Analyst. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0245	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0246	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0247	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0248	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0249	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0250	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0251	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0252	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0253	Southern Energy Portero, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 11:57 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

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Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter present

With the same parties present from the morning session, the Board continued to hear testimony and evidence from Margaret Meal, witness for the Assessor. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0245	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0246	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0247	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0248	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0249	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0250	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0251	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0252	Southern Energy Portero, LLC	Continued to 11/8/05
2001-0253	Southern Energy Portero, LLC	Continued to 11/8/05

There being no further business, the Board, at the hour of 4:28 p.m., recessed to reconvene Tuesday, November 8, 2005at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, November 16, 2005

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, November 8, 2005, at 9:13 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter present

The following listed applicant for change in the assessed valuation of property affecting the 1998 supplemental tax roll being present and heard, the Board continued to hear testimony and evidence from Margaret Meal, expert witness for the Assessor's office, followed by the cross examination of Ms. Meal by the Assessor. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0245	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0246	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0247	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0248	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0249	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0250	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0251	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0252	Southern Energy Portero, LLC	Continued to 1:30 p.m.
2001-0253	Southern Energy Portero, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

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Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter present

With the same parties present from the morning session, the Board continued to hear cross-examination of Ms. Meal by the Assessor. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0245	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0246	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0247	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0248	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0249	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0250	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0251	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0252	Southern Energy Portero, LLC	Continued to 11/16/05
2001-0253	Southern Energy Portero, LLC	Continued to 11/16/05

There being no further business, the Board, at the hour of 2:37 p.m., recessed to reconvene Tuesday, November 15, 2005 at 1:30 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, November 16, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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177
11/9/05

406

Assessment Appeals Board 2 Hearing
Room ~~406~~, City Hall
Wednesday, November 09, 2005 To Wednesday, November 09, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1403
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	6248 002
PARCEL ADDRESS:	0006 0010 LELAND AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,001,234.00
APPLICANT'S OPINION:	$490,803.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1407
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	7030 039
PARCEL ADDRESS:	5150 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,218,983.00
APPLICANT'S OPINION:	$1,087,738.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1408
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3642 032
PARCEL ADDRESS:	2701 2707 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,894,256.00
APPLICANT'S OPINION:	$928,557.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1410
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	1215 011
PARCEL ADDRESS:	1275 FELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,386,349.00
APPLICANT'S OPINION:	$3,130,564.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1413
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3656 044
PARCEL ADDRESS:	1233 1235 CASTRO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,582,681.00
APPLICANT'S OPINION:	$1,266,021.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1414
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	1775 046
PARCEL ADDRESS:	1945 IRVING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,720,539.00
APPLICANT'S OPINION:	$843,404.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1415
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2989B017
PARCEL ADDRESS:	0299 W WEST PORTAL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,509,468.00
APPLICANT'S OPINION:	$739,937.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1424
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	3516 019
PARCEL ADDRESS:	0255 12TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,192,077.00
APPLICANT'S OPINION:	$3,035,333.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1427
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	0936 014
PARCEL ADDRESS:	2444 LOMBARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,291,491.00
APPLICANT'S OPINION:	$633,085.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0193
APPLICANT:	ZOCALO PROPERTIES, LLC
PARCEL NO.:	4849 001
PARCEL ADDRESS:	1501 ARMSTRONG AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$6,538,080.00
APPLICANT'S OPINION:	$4,484,314.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, NOVEMBER 15, 2005
1:30 P.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to review documents and various issues raised and discussed during the October 31, 2005 evidentiary hearing for the following applications (pursuant to Property Tax Rule 301 and 313, Title 18, California Code of Regulations):

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A) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0641
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,978,291.00
APPLICANT'S OPINION:	$22,509,237.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

B) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0642
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,550,396.00
APPLICANT'S OPINION:	$4,458,359.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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C) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0643
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,192,234.00
APPLICANT'S OPINION:	$538,194.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

D) Pursuant to the Assessment Appeals Board Notice of Intended Action of November 23, 2004, the below listed parcels of real property described as residential units physically located on floors 18 and above at 388 Market Street, but commonly known as 1 Pine Street, will also be discussed during the Board's above referenced closed session with legal counsel:

	Property Owner	Parcel No.	Intended Action / Proposed Increase
1.	Honorway Investments	0265 007	Not to exceed the factored base year value
2.	Honorway Investments	0265 008	Not to exceed the factored base year value
3.	Honorway Investments	0265 009	Not to exceed the factored base year value
4.	Honorway Investments	0265 010	Not to exceed the factored base year value
5.	Honorway Investments	0265 011	Not to exceed the factored base year value
6.	Honorway Investments	0265 012	Not to exceed the factored base year value
7.	Honorway Investments	0265 013	Not to exceed the factored base year value
8.	Honorway Investments	0265 014	Not to exceed the factored base year value
9.	Honorway Investments	0265 015	Not to exceed the factored base year value
10.	Honorway Investments	0265 016	Not to exceed the factored base year value
11.	Honorway Investments	0265 017	Not to exceed the factored base year value
12.	Honorway Investments	0265 018	Not to exceed the factored base year value
13.	Honorway Investments	0265 019	Not to exceed the factored base year value
14.	Honorway Investments	0265 020	Not to exceed the factored base year value
15.	Honorway Investments	0265 021	Not to exceed the factored base year value
16.	Honorway Investments	0265 022	Not to exceed the factored base year value
17.	Honorway Investments	0265 023	Not to exceed the factored base year value
18.	Honorway Investments	0265 024	Not to exceed the factored base year value
19.	Honorway Investments	0265 025	Not to exceed the factored base year value
20.	Honorway Investments	0265 026	Not to exceed the factored base year value
21.	Honorway Investments	0265 027	Not to exceed the factored base year value
22.	Honorway Investments	0265 028	Not to exceed the factored base year value
23.	Honorway Investments	0265 029	Not to exceed the factored base year value
24.	Honorway Investments	0265 030	Not to exceed the factored base year value
25.	Honorway Investments	0265 031	Not to exceed the factored base year value
26.	Honorway Investments	0265 032	Not to exceed the factored base year value
27.	Honorway Investments	0265 033	Not to exceed the factored base year value
28.	Honorway Investments	0265 034	Not to exceed the factored base year value
29.	Honorway Investments	0265 035	Not to exceed the factored base year value
30.	Honorway Investments	0265 036	Not to exceed the factored base year value
31.	Honorway Investments	0265 037	Not to exceed the factored base year value
32.	Honorway Investments	0265 038	Not to exceed the factored base year value

33.	Honorway Investments	0265 039	Not to exceed the factored base year value
34.	Honorway Investments	0265 040	Not to exceed the factored base year value
35.	Honorway Investments	0265 041	Not to exceed the factored base year value
36.	Honorway Investments	0265 042	Not to exceed the factored base year value
37.	Honorway Investments	0265 043	Not to exceed the factored base year value
38.	Honorway Investments	0265 044	Not to exceed the factored base year value
39.	Honorway Investments	0265 045	Not to exceed the factored base year value
40.	Honorway Investments	0265 046	Not to exceed the factored base year value
41.	Honorway Investments	0265 047	Not to exceed the factored base year value
42.	Honorway Investments	0265 048	Not to exceed the factored base year value
43.	Honorway Investments	0265 049	Not to exceed the factored base year value
44.	Honorway Investments	0265 050	Not to exceed the factored base year value
45.	Honorway Investments	0265 051	Not to exceed the factored base year value
46.	Honorway Investments	0265 052	Not to exceed the factored base year value
47.	Honorway Investments	0265 053	Not to exceed the factored base year value
48.	Honorway Investments	0265 054	Not to exceed the factored base year value
49.	Honorway Investments	0265 055	Not to exceed the factored base year value
50.	Honorway Investments	0265 056	Not to exceed the factored base year value
51	Honorway Investments	0265 057	Not to exceed the factored base year value
.52.	Honorway Investments	0265 058	Not to exceed the factored base year value
53.	Honorway Investments	0265 059	Not to exceed the factored base year value
54.	Honorway Investments	0265 060	Not to exceed the factored base year value
55.	Honorway Investments	0265 061	Not to exceed the factored base year value
56.	Honorway Investments	0265 062	Not to exceed the factored base year value
57.	Honorway Investments	0265 063	Not to exceed the factored base year value
58.	Honorway Investments	0265 064	Not to exceed the factored base year value
59.	Honorway Investments	0265 065	Not to exceed the factored base year value
60.	Honorway Investments	0265 066	Not to exceed the factored base year value
61.	Honorway Investments	0265 067	Not to exceed the factored base year value
62.	Honorway Investments	0265 068	Not to exceed the factored base year value
63.	Honorway Investments	0265 069	Not to exceed the factored base year value

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, November 16, 2005
9:30 AM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0235
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$682,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0236
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4332 006
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$84,091,630.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0237
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,928,153.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0238
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$667,156.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0239
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$110,938,892.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0240
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,924,485.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0241
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$682,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0242
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,926,514.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0243
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,197,864.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0244
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,595,032.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0245
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS;	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$655,950.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0246
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$641,250.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0247
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,151,350.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0248
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,810,925.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0249
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,812,875.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0250
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$655,950.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0251
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$106,631,000.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0252
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 LLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$80,826,250.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

20) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0253
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,814,450.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0944
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,174,377.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0945
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,867,143.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0946
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,869,132.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0947
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$669,069.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0948
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,870,739.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0949
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$654,075.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0950
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4175 003
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$108,763,620.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0951
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$82,442,775.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

29) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0952
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$669,069.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0953
APPLICANT:	SOUTHERN ENERGY POTRERO LLC
PARCEL NO.:	4230 001
PARCEL ADDRESS:	2700 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$28,707,390.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0580
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 002
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,221,821.00
APPLICANT'S OPINION:	$1,200.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0581
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 005
PARCEL ADDRESS:	1201 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$43,735,439.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0582
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	2002520677
PARCEL ADDRESS:	1201 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,988,009.00
APPLICANT'S OPINION:	$6,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0583
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 006
PARCEL ADDRESS	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$69,422,229.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0584
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4175 007
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,877,882.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0585
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4230 001
PARCEL ADDRESS:	2700 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,374,045.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0586
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 001
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$680,499.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0587
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 006
PARCEL ADDRESS:	1301 ILLINOIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$85,773,462.00
APPLICANT'S OPINION:	$16,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0588
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 007
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,982,974.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0589
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 008
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,985,044.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0590
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4232 009
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,986,716.00
APPLICANT'S OPINION:	$1,200.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0591
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4239 001
PARCEL ADDRESS:	0798V MASSACHUSETTS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$696,099.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0592
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	4240 001
PARCEL ADDRESS:	0700V DELAWARE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$696,099.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1842
APPLICANT:	MIRANT POTRERO, LLC
PARCEL NO.:	2003900374
PARCEL ADDRESS:	0000,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,190,753.00
APPLICANT'S OPINION:	$2.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 16, 2005, at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter present

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present and heard, the Board heard testimony and evidence from both parties pertaining to an agreed upon value for all roll years at issue. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0235	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0236	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0237	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0238	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0239	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0240	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0241	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0242	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0243	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0244	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0245	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0246	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0247	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0248	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0249	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0250	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0251	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0252	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0253	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0944	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0945	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0946	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0947	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0948	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0949	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0950	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0951	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0952	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0953	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)

2002-0580	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0581	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0582	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0583	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0584	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0585	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0586	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0587	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0588	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0589	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0590	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0591	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0592	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2003-1842	Mirant Potrero, LLC	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 2:37 p.m., recessed to reconvene Tuesday, November 15, 2005 at 10:14 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 13, 2005

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, NOVEMBER 23, 2005
12:00 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session with legal counsel to deliberate and take possible action on the following application (under R&T Code section 1605.4):

A.	APPLICATION:	2003-1831
	APPLICANT:	BRE-ST. FRANCIS, LLC
	PARCEL NO.:	0307 013
	TOPIC:	Base Year - Incorrect Value Established for Change in Ownership
	CURRENT ASSESSMENT:	$90,520,000.00
	APPLICANT'S OPINION:	$50,000,000.00
	TAXABLE YEAR:	2000
	APPEAL TYPE:	Real Property
	ROLL TYPE:	SUPPLEMENTAL

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby; by mail to Interim Administrator, #1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

ACCESSIBILITY – The hearing room is wheelchair accessible.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

SF
A77
#1
11/28/05

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0559
APPLICANT:	245 PARTNERS, LLC
PARCEL NO.:	0288 007
PARCEL ADDRESS:	0110 SUTTER ST,
TOPIC:	Proposed Stipulation Agreement for Decline in Value
CURRENT ASSESSMENT:	$10,743,793.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1350
APPLICANT:	222 SUTTER LIMITED PARTNERS
PARCEL NO.:	0287 009
PARCEL ADDRESS:	0222 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,019,178.00
APPLICANT'S OPINION:	$18,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
NOV 22 2005
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1707
APPLICANT:	200 LLC
PARCEL NO.:	0237 006
PARCEL ADDRESS:	0200 CALIFORNIA ST,
TOPIC:	Proposed Stipulation Agreement for Decline in Value
CURRENT ASSESSMENT:	$12,734,496.00
APPLICANT'S OPINION:	$8,300,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0090
APPLICANT:	KJOLBY, BENT
PARCEL NO.:	0023 002
PARCEL ADDRESS:	0505 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,829,032.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0118
APPLICANT:	CINCOTTA, ANTONE
PARCEL NO.:	0013 006A
PARCEL	0165 JEFFERSON ST,
TOPIC:	Change in Ownership
CURRENT ASSESSMENT:	$1,345,537.00
APPLICANT'S	$422,225.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0119
APPLICANT:	CINCOTTA, ANTONE
PARCEL NO.:	0013 006A
PARCEL ADDRESS:	0165 JEFFERSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,378,473.00
APPLICANT'S OPINION:	$439,265.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
9:30 AM (ALL DAY)

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0120
APPLICANT:	CINCOTTA, ANTONE
PARCEL NO.:	0013 006A
PARCEL ADDRESS:	0165 JEFFERSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,406,040.00
APPLICANT'S OPINION:	$430,652.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0122
APPLICANT:	SCARBOROUGH, RUSSELL
PARCEL NO.:	0144 029
PARCEL ADDRESS:	0413 VALLEJO ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$408,045.00
APPLICANT'S	$116,104.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0199
APPLICANT:	BENJAMIN, JERRY
PARCEL NO.:	0716 001A
PARCEL ADDRESS:	0925 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,580,000.00
APPLICANT'S OPINION:	$3,400,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0207
APPLICANT:	WILLOW TREE INVESTMENTS INC.
PARCEL NO.:	0349 008
PARCEL ADDRESS:	0060 LEAVENWORTH ST,
TOPIC:	Change of Ownership
CURRENT ASSESSMENT:	$2,900,000.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
9:30 AM (ALL DAY)

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1130
APPLICANT:	222 SUTTER LIMITED PARTNERS
PARCEL NO.:	0287 009
PARCEL ADDRESS:	0222 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,710,325.00
APPLICANT'S OPINION:	$25,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1317
APPLICANT:	245 PARTNERS, LLC
PARCEL NO.:	0288 007
PARCEL ADDRESS:	0110 SUTTER ST,
TOPIC:	Proposed Stipulation Agreement for Decline in Value
CURRENT ASSESSMENT:	$10,923,713.00
APPLICANT'S	$3,900,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0607
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0636 018A
PARCEL ADDRESS:	2100 FILLMORE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,843,399.00
APPLICANT'S OPINION:	$1,066,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0250
APPLICANT:	BARTH, THOMAS
PARCEL NO.:	0629 023
PARCEL ADDRESS:	2244 FILLMORE ST,
TOPIC:	Base Year/Change in Ownership
CURRENT ASSESSMENT:	$1,550,000.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
1:30 PM

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0251
APPLICANT:	BARTH, THOMAS
PARCEL NO.:	0629 023
PARCEL ADDRESS:	2244 FILLMORE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,581,000.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0340
APPLICANT:	733 FRONT STREET ASSOCIATES, LLC
PARCEL NO.:	0166 002
PARCEL ADDRESS:	0733 FRONT ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$15,500,000.00
APPLICANT'S OPINION:	$13,152,168.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0341
APPLICANT:	733 FRONT STREET ASSOCIATES, LLC
PARCEL NO.:	0166 002
PARCEL ADDRESS:	0733 FRONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$15,789,385.00
APPLICANT'S OPINION:	$13,152,168.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0353
APPLICANT:	FLYNN PROPERTIES, INC.
PARCEL NO.:	3979 001
PARCEL ADDRESS:	0444 DE HARO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$25,483,575.00
APPLICANT'S OPINION:	$10,000,000.00
APPEAL TYPE:	Real Property
TAXABLE YEAR:	2004
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
1:30 PM

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0419
APPLICANT:	ROSENBERG SOMA INVESTMENTS, II
PARCEL NO.:	3785 002A
PARCEL ADDRESS:	0410 TOWNSEND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$18,243,621.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0446
APPLICANT:	INTERNATIONAL HOTEL ASSOCIATES
PARCEL NO.:	0315 017
PARCEL ADDRESS:	0334 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,574,580.00
APPLICANT'S OPINION:	$8,370,076.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0521
APPLICANT:	THE BRUNI CO.
PARCEL NO.:	0491 009
PARCEL ADDRESS:	2055 CHESTNUT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,273,573.00
APPLICANT'S OPINION:	$1,582,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0522
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0636 018A
PARCEL ADDRESS:	2100 FILLMORE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,756,599.00
APPLICANT'S OPINION:	$827,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, November 28, 2005
1:30 PM

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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 28, 2005, at 9:35 a.m.

Present: Peter Fatooh, Hayes Miles and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicants for change in the assessed valuation of property affecting various roll years present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0559	245 Partners, LLC	Stipulation Approved
2003-1707	200 LLC	Stipulation Approved by a 2-1 vote; Member Fatooh dissents to a higher value
2004-0090	Euro Properties, LLC	Submitted
2004-0122	Russell Scarborough	Denied for No Show
2004-1317	245 Partners, LLC	Stipulation Approved by a 2-1 vote; Member Fatooh dissents to a higher value

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-1350	222 Sutter Limited Partners	Postponed
2004-0118	Antone Cincotta	Withdrawn
2004-0119	Antone Cincotta	Withdrawn
2004-0120	Antone Cincotta	Withdrawn
2004-0199	Jerry Benjamin	Postponed
2004-0207	Willow Tree Investments	Postponed
2004-1130	222 Sutter Limited Partners	Postponed

RECESS

The Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Hayes Miles and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicants for change in the assessed valuation of property affecting various roll years present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0250	Thomas Barth	A.V. Lowered (Assessor)
2004-0251	Thomas Barth	Withdrawn at Hearing
2004-0419	Rosenberg SOMA Investments	Submitted

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0607	WFC Holdings Corp.	Withdrawn
2004-0340	733 Front Street Associates	Withdrawn
2004-0341	733 Front Street Associates	Withdrawn
2004-0353	Flynn Properties, Inc.	Withdrawn
2004-0446	International Hotel Assoc.	Withdrawn
2004-0521	The Bruni Company	Withdrawn
2004-0522	WFC Holdings Corp.	Withdrawn

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Tuesday, November 29, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, November 29, 2005

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, NOVEMBER 29, 2005
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session to deliberate and take possible action on the following application (under R&T Code section 1605.4):

A.	APPLICATION:	2004-0090
	APPLICANT:	EURO PROPERTIES, LLC / BENT KJOLBY
	PARCEL NO.:	0023 002
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$5,829,032.00
	REVISED OPINION:	$3,500,000.00
	TAXABLE YEAR:	2004
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

FAXED

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TDD (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, NOVEMBER 30, 2005
9:00 AM

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to review documents submitted by the parties and to take possible action on the issue of whether or not the Assessor's August 5, 2005 Notice of Intent to Increase Base Year Value was timely issued (per R&T code 1609.4 & Property Tax Rule 313(f)).

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A. APPLICATION: 2003-0390

APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$52,536,608.00
APPLICANT'S OPINION:	$41,500,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11-29-05A10 07 RCVD

DATE POSTED
NOV 23 2005
Assessment Appeals Board

B. APPLICATION: 2003-0391

APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$80,196,383.00
APPLICANT'S OPINION:	$63,500,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property

C. APPLICATION: 2003-0392

APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$44,267,009.00
APPLICANT'S OPINION:	$35,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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11/30/05

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, November 30, 2005 To Friday, December 2, 2005
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1623
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,656,400.00
APPLICANT'S OPINION:	$30,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1624
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$38,910,960.00
APPLICANT'S OPINION:	$27,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
NOV 22 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1625
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$60,447,240.00
APPLICANT'S OPINION:	$43,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0387
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,976,501.00
APPLICANT'S	$35,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0388
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$55,752,266.00
APPLICANT'S OPINION:	$41,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0389
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$85,105,040.00
APPLICANT'S OPINION:	$63,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0390
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$52,536,608.00
APPLICANT'S OPINION:	$41,500,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0391
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$80,196,383.00
APPLICANT'S OPINION:	$63,500,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0392
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$44,267,009.00
APPLICANT'S OPINION:	$35,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1479
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$52,536,608.00
APPLICANT'S OPINION:	$39,150,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1480
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,587,339.00
APPLICANT'S OPINION:	$39,059,455.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1481
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$54,659,085.00
APPLICANT'S OPINION:	$39,840,644.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1482
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$80,196,383.00
APPLICANT'S OPINION:	$60,850,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1483
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$81,800,310.00
APPLICANT'S OPINION:	$62,067,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1484
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$83,436,315.00
APPLICANT'S OPINION:	$63,308,340.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1485
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$44,267,009.00
APPLICANT'S OPINION:	$42,800,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1486
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$45,152,348.00
APPLICANT'S OPINION:	$43,656,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1487
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,055,394.00
APPLICANT'S OPINION:	$44,529,120.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1451
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 021
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$56,793,160.00
APPLICANT'S OPINION:	$44,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1452
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 023
PARCEL ADDRESS:	0101 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$86,693,950.00
APPLICANT'S OPINION:	$68,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1453
APPLICANT:	BRE - RINCON, LLC
PARCEL NO.:	3716 024
PARCEL ADDRESS:	0141 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$47,853,551.00
APPLICANT'S OPINION:	$37,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible. * Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 30, 2005 at 9:28 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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With no public present for comment, the Board went into closed session at the hour of 9:30 a.m. to meet and confer with legal counsel, review newly submitted documents, and deliberate on the legal issues of (1) the Assessor's timely notice of an increase in base year value and (2) who has the burden of proof for the below listed applications.

At the hour of 11:20 a.m., the Board reconvened in open session and, with the representatives for the following listed applicant for change in the assessed valuation of property being present and heard, the Board announced that the Assessor's notice to increase the base year value was timely issued. The Board then resumed the proceedings from August 16, 2005, hearing evidence and testimony from both parties on the issue of who has the burden of proof.

At the hour of 12:55 p.m. the Board went into closed session with legal counsel to deliberate the issue of who has the burden of proof in these proceedings. At the hour of 1:15 p.m., the Board reconvened in open session and announced that the Assessor bears the burden of proof on the following applications. The Board took further action on the respective applications as follows:

Appeal No.	Name	Disposition
2003-0390	BRE-Rincon, LLC	Continued to 2:30
2003-0391	BRE-Rincon, LLC	Continued to 2:30
2003-0392	BRE-Rincon, LLC	Continued to 2:30

RECESS

The Board, at the hour of 1:18 p.m., recessed to reconvene at 2:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:32 p.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony from the parties. At the hour of 3:08 p.m., the Board went into closed session to hear evidence and testimony that the applicant deemed to be trade secrets and confidential in nature.

At the hour of 3:25 p.m., the Board reconvened in open session and continued to hear evidence and testimony from the parties. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0390	BRE-Rincon, LLC	Continued to 12/1/05
2003-0391	BRE-Rincon, LLC	Continued to 12/1/05
2003-0392	BRE-Rincon, LLC	Continued to 12/1/05

There being no further business, the Board, at the hour of 4:30 p.m. recessed to reconvene Thursday, December 1, 2005, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 13, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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11/30/05

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Wednesday, November 30, 2005 To Wednesday, November 30, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1309
APPLICANT:	DRESDNER RCM GLOBAL INVESTORS, LLC
PARCEL NO.:	2002205977
PARCEL ADDRESS:	0004 EMBARCADERO CENTER , 2800
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$18,933,617.00
APPLICANT'S OPINION:	$9,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1602
APPLICANT:	MORGAN GUARANTY TRUST
PARCEL NO.:	2002400067
PARCEL ADDRESS:	0101 CALIFORNIA ST, 3800
TOPIC:	Personal property/ Fixtures
CURRENT ASSESSMENT:	$8,611,916.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0248
APPLICANT:	DRESDNER RCM GLOBAL INVESTORS, LLC
PARCEL NO.:	2003205426
PARCEL ADDRESS:	0004 EMBARCADERO CENTER , 2800
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$16,947,989.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0493
APPLICANT:	MORGAN STANLEY
PARCEL NO.:	2003208588
PARCEL ADDRESS:	0101 CALIFORNIA ST, 0800
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$4,567,975.00
APPLICANT'S OPINION:	$2,200,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0432
APPLICANT:	RODELO, JOHN
PARCEL NO.:	3647 016
PARCEL ADDRESS:	3632 3636 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,513,424.00
APPLICANT'S OPINION:	$1,100,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0433
APPLICANT:	RODELO, JOHN
PARCEL NO.:	3647 016
PARCEL ADDRESS:	3632 3636 24TH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,400,000.00
APPLICANT'S OPINION:	$1,100,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0610
APPLICANT:	CATHEDRAL HAIGHTS, LLC
PARCEL NO.:	2004400185
PARCEL ADDRESS:	1101 VAN NESS AVE,
TOPIC:	Personal property/Fixtures
CURRENT ASSESSMENT:	$2,142,189.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0736
APPLICANT:	FERRARI, MILDRED
PARCEL NO.:	3975 011
PARCEL ADDRESS:	0401 0415 UTAH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$428,337.00
APPLICANT'S OPINION:	$255,157.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0754
APPLICANT:	MORGAN STANLEY
PARCEL NO.:	2004207686
PARCEL ADDRESS:	0101 CALIFORNIA ST,
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$4,352,345.00
APPLICANT'S OPINION:	$2,300,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0944
APPLICANT:	DRESDNER RCM GLOBAL INVESTORS, LLC
PARCEL NO.:	2004205679
PARCEL ADDRESS:	0004 EMBARCADERO CENTER , 2800
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$15,249,107.00
APPLICANT'S OPINION:	$6,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1467
APPLICANT:	CHOE, WON
PARCEL NO.:	2350 019
PARCEL ADDRESS:	1116 1118 TARAVAL ST,
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$711,660.00
APPLICANT'S OPINION:	$489,600.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, November 30, 2005, at 9:40 a.m.

Present: Richard Lee, John McGary and Mervin Conlan

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Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

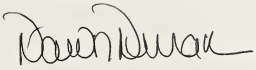
Appeal No.	Name	Disposition
2003-0493	Morgan Stanley	Postponed
2004-1467	Won Choe	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1309	Dresdner RCM Global Invest	Withdrawn
2002-1602	Morgan Guaranty Trust	Withdrawn
2003-0248	Dresdner RCM Global Invest	Withdrawn
2004-0432	John Rodelo	Withdrawn
2004-0433	John Rodelo	Withdrawn
2004-0610	Cathedral Haights, LLC	Postponed to 12/5/05
2004-0736	Mildred Ferrari	Postponed to 12/5/05
2004-0754	Morgan Stanley	Postponed
2004-0944	Dresdner RCM Global Invest	Withdrawn

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Monday, December 5, 2005 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Monday, December 5, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 1, 2005 at 9:42 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The representatives for the following listed applicant for change in the assessed valuation of property affecting the 1999 supplemental assessment roll being present and heard, the Board continued hearing evidence and testimony from both parties.

At the hour of 11:32 a.m., the Board went into closed session to hear evidence and testimony that the applicant deemed to be trade secret and confidential in nature. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0390	BRE-Rincon, LLC	Continued to 1:30
2003-0391	BRE-Rincon, LLC	Continued to 1:30
2003-0392	BRE-Rincon, LLC	Continued to 1:30

RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board resumed its proceeding in closed session, continuing to hear evidence and testimony that the applicant deemed to be trade secret and confidential in nature.

At the hour of 2:47 p.m., the Board reconvened in open session and continued to hear evidence and testimony from the parties. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0390	BRE-Rincon, LLC	Continued to 12/2/05
2003-0391	BRE-Rincon, LLC	Continued to 12/2/05
2003-0392	BRE-Rincon, LLC	Continued to 12/2/05

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Friday, December 2, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 13, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, December 2, 2005 at 9:54 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The representatives for the following listed applicant for change in the assessed valuation of property affecting the 1999 supplemental assessment roll being present and heard, the Board continued hearing evidence and testimony from both parties. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0390	BRE-Rincon, LLC	Continued to 12:30
2003-0391	BRE-Rincon, LLC	Continued to 12:30
2003-0392	BRE-Rincon, LLC	Continued to 12:30

RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 12:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:32 p.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony from the parties, after which the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2003-0390	BRE-Rincon, LLC	Continued to 1/11/06
2003-0391	BRE-Rincon, LLC	Continued to 1/11/06
2003-0392	BRE-Rincon, LLC	Continued to 1/11/06

There being no further business, the Board, at the hour of 2:03 p.m. recessed to reconvene Monday, December 5, 2005, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 13, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 05, 2005 To Thursday, December 08, 2005
9:30 AM (ALL DAY)

5/05

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1255
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$98,692,344.00
APPLICANT'S OPINION:	$49,200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1095
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$100,666,190.00
APPLICANT'S OPINION:	$50,300,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
NOV 30 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1911
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$138,000,000.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1912
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$138,000,000.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1916
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$140,760,000.00
APPLICANT'S OPINION:	$115,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1917
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$143,575,200.00
APPLICANT'S OPINION:	$65,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1918
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$146,446,704.00
APPLICANT'S OPINION:	$60,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1018
APPLICANT:	120 MONTGOMERY ASSOCIATES LLC
PARCEL NO.:	0289 005
PARCEL ADDRESS:	0120 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$149,180,863.00
APPLICANT'S OPINION:	$60,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, December 5, 2005 at 9:36 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board heard evidence and testimony regarding the below listed applications.

The Board, at the hour of 11:10 a.m., went into closed session to hear evidence and testimony regarding confidential trade secrets from Cara Guyot, leasing agent for the subject property. At the hour of 11:35 a.m., the Board reconvened in open session, and continued to hear evidence and testimony from Ms. Guyot, witness for the applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1095	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1911	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1912	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1916	120 Montgomery Associates, LLC	Withdrawn at hearing
2003-1917	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1918	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2004-1018	120 Montgomery Associates, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 11:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:37 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony from applicant's witness, Ms. Guyot, followed by cross cross-examination by the Assessor. The Board then heard testimony and evidence from the applicant's next witness, Lance Rickard, Director of Property Taxes for the property owner.

The Board, at the hour of 2:16 p.m., went into closed session to hear evidence and testimony from Mr. Rickard pertaining to confidential trade secret information on behalf of the applicant. At the hour of 2:28 p.m., the Board reconvened in open session, and continued to hear evidence and testimony from Mr. Rickard, followed by cross-examination by the Assessor. Mr. Ronald Baum, MAI appraiser, was the applicant's final witness to provide evidence and testimony before the Board. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/6/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/6/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/6/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/6/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/6/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/6/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/6/05

There being no further business, the Board, at the hour of 4:08 p.m., recessed to reconvene Tuesday, December 6, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 14, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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12/5/05

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Monday, December 05, 2005 To Monday, December 05, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0479
APPLICANT:	UNITED RENTALS, INC. #0606
PARCEL NO.:	2004205270
PARCEL ADDRESS:	0123 LOOMIS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$808,246.00
APPLICANT'S OPINION:	$700,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0610
APPLICANT:	CATHEDRAL HAIGHTS, LLC
PARCEL NO.:	2004400185
PARCEL ADDRESS:	1101 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,142,189.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0736
APPLICANT:	FERRARI, MILDRED
PARCEL NO.:	3975 011
PARCEL ADDRESS:	0401 0415 UTAH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$428,337.00
APPLICANT'S OPINION:	$255,157.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0937
APPLICANT:	RBC DAIN RAUSCHER, INC.
PARCEL NO.:	2004202038
PARCEL ADDRESS:	0002 EMBARCADERO CENTER , 1200
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,399,143.00
APPLICANT'S OPINION:	$1,050,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0942
APPLICANT:	MARSH USA, INC.
PARCEL NO.:	2004206436
PARCEL ADDRESS:	0003 EMBARCADERO CENTER , 0200
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,569,947.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0943
APPLICANT:	FLYNN LAND COMPANY, INC.
PARCEL NO.:	2004521052
PARCEL ADDRESS:	0225 BUSH ST, 1470
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$710,445.00
APPLICANT'S OPINION:	$405,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1114
APPLICANT:	CHAVEZ, ANDREA
PARCEL NO.:	2609 044
PARCEL ADDRESS:	0015 BUENA VISTA TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,543,576.00
APPLICANT'S OPINION:	$1,112,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1115
APPLICANT:	CHAVEZ, ANDREA
PARCEL NO.:	2609 044A
PARCEL ADDRESS:	0007 BUENA VISTA TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,006,830.00
APPLICANT'S OPINION:	$600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, December 05, 2005 To Monday, December 05, 2005
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0247
APPLICANT:	KINDRED NURSING CENTERS WEST, LLC
PARCEL NO.:	1049 034
PARCEL ADDRESS:	2707 PINE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$4,800,000.00
APPLICANT'S OPINION:	$3,950,296.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0698
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004205777
PARCEL ADDRESS:	1800 FOLSOM ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,474,353.00
APPLICANT'S OPINION:	$677,193.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0699
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004206396
PARCEL ADDRESS:	6333 GEARY BLVD,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,354,385.00
APPLICANT'S OPINION:	$677,193.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0700
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004206397
PARCEL ADDRESS:	4201 18TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,828,632.00
APPLICANT'S OPINION:	$914,317.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0701
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004206398
PARCEL ADDRESS:	0690 STANYAN ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,013,444.00
APPLICANT'S OPINION:	$506,723.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0702
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004206399
PARCEL ADDRESS:	1336 POST ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,462,278.00
APPLICANT'S OPINION:	$1,231,139.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0703
APPLICANT:	RALPHS GROCERY CO.
PARCEL NO.:	2004206400
PARCEL ADDRESS:	1095 HYDE ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$824,978.00
APPLICANT'S OPINION:	$412,490.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1118
APPLICANT:	BRACCO REVOCABLE TRUST 2002
PARCEL NO.:	0222A048
PARCEL ADDRESS:	1170 SACRAMENTO ST, 13D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,324,938.00
APPLICANT'S OPINION:	$1,990,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, December 5, 2005, at 9:30 a.m.

Present: Adrienne Lacau, Margaret Ruxton and John McGary

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Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0610	Cathedral Heights, LLC	A.V.Lowered (Assessor) Penalty not waived.
2004-0736	Mildred Ferrari	Withdrawn
2004-1114	Andrea Chavez	A.V.Lowered (Assessor)
2004-1115	Andrea Chavez	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0479	United Rentals, Inc.	Withdrawn
2004-0937	RBC Dain Rauscher, Inc.	Postponed
2004-0942	Marsh USA, Inc.	Withdrawn
2004-0943	Flynn Land Company, Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:31 p.m.

Present: Adrienne Lacau, Margaret Ruxton and John McGary

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

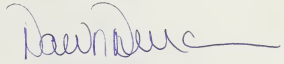
Appeal No.	Name	Disposition
2004-0247	Kindred Nursing Centers West	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0698	Ralphs Grocery Co.	Withdrawn
2004-0699	Ralphs Grocery Co.	Withdrawn
2004-0700	Ralphs Grocery Co.	Withdrawn
2004-0701	Ralphs Grocery Co.	Withdrawn
2004-0702	Ralphs Grocery Co.	Withdrawn
2004-0703	Ralphs Grocery Co.	Withdrawn
2004-1118	Bracco Revocable Trust 2002	Postponed

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Tuesday, December 5, 2005 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, December 6, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 6, 2005 at 9:38 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board continued to hear evidence and testimony from Mr. Ronald Baum, MAI appraiser for the applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/7/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/7/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/7/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/7/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/7/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/7/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/7/05

There being no further business, the Board, at the hour of 11:54 a.m., recessed to reconvene Wednesday, December 7, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 14, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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12/6/05

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Tuesday, December 06, 2005 To Tuesday, December 06, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0564
APPLICANT:	KPMG, LLP
PARCEL NO.:	2003200605
PARCEL ADDRESS:	0003 EMBARCADERO CENTER , 2000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,342,847.00
APPLICANT'S OPINION:	$4,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0322
APPLICANT:	BANK OF THE WEST
PARCEL NO.:	2004200235
PARCEL ADDRESS:	0495 BUCKINGHAM WAY,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$296,252.00
APPLICANT'S OPINION:	$117,644.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0323
APPLICANT:	BANK OF THE WEST
PARCEL NO.:	2004205746
PARCEL ADDRESS:	0933 GRANT AVE,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$390,973.00
APPLICANT'S OPINION:	$111,849.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0324
APPLICANT:	BANK OF THE WEST
PARCEL NO.:	2004207771
PARCEL ADDRESS:	2501 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$373,226.00
APPLICANT'S OPINION:	$73,738.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0325
APPLICANT:	BANK OF THE WEST
PARCEL NO.:	2004207772
PARCEL ADDRESS:	0001 FRONT ST, 0106
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$434,781.00
APPLICANT'S OPINION:	$194,503.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0646
APPLICANT:	GIBBS, DONALD
PARCEL NO.:	2608 042
PARCEL ADDRESS:	0045 PARK HILL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,268,535.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0835
APPLICANT:	SAFEWAY, INC. #785
PARCEL NO.:	1691 019
PARCEL ADDRESS:	0850 LA PLAYA ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,985,760.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0836
APPLICANT:	SAFEWAY, INC. #985
PARCEL NO.:	2019 016
PARCEL ADDRESS:	2350 NORIEGA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,278,375.00
APPLICANT'S OPINION:	$6,367,025.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0936
APPLICANT:	KPMG, LLP
PARCEL NO.:	2004200678
PARCEL ADDRESS:	0003 EMBARCADERO CENTER , 2000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,523,562.00
APPLICANT'S OPINION:	$3,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1251
APPLICANT:	MARTIN, PIERRE
PARCEL NO.:	1333 020
PARCEL ADDRESS:	2438 LAKE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,511,899.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, December 6, 2005, at 9:40 a.m.

Present: Richard Lee, John McGary and Adrienne Lacau

Quorum present

Chairperson: Richard Lee, Presiding

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12/6/05

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0644	Donald Gibbs	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2003-0564	KPMG, LLP	Withdrawn
2004-0322	Bank of the West	Withdrawn
2004-0323	Bank of the West	Withdrawn
2004-0324	Bank of the West	Postponed
2004-0325	Bank of the West	Withdrawn
2004-0835	Safeway, Inc.	Postponed
2004-0836	Safeway, Inc.	Postponed
2004-0936	KPMG, LLP	Withdrawn
2004-1251	Pierre Martin	Withdrawn

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Monday, December 12, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, December 12, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, December 7, 2005 at 9:39 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board continued to hear evidence and testimony from Mr. Ronald Baum, MAI appraiser for the applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1095	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1911	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1912	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1917	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1918	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2004-1018	120 Montgomery Associates, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony from applicant's appraiser, Mr. Baum. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/8/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/8/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/8/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/8/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/8/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/8/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/8/05

There being no further business, the Board, at the hour of 4:02 p.m., recessed to reconvene Thursday, December 8, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 14, 2005

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 8, 2005 at 9:33 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board continued to hear evidence and testimony from Mr. Ronald Baum, MAI appraiser for the applicant. Following Mr. Baum's testimony, the Board started to hear the Assessor's cross-examination of Mr. Baum and then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1095	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1911	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1912	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1917	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1918	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2004-1018	120 Montgomery Associates, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:33 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear the Assessor's cross-examination of Mr. Baum, appraiser for the applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/12/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/12/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/12/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/12/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/12/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/12/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/12/05

There being no further business, the Board, at the hour of 4:03 p.m., recessed to reconvene Monday, December 12, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 14, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 12, 2005 To Tuesday, December 13, 2005
9:30 AM (ALL DAY)

12/05

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0114
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 011
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$71,071,405.00
APPLICANT'S OPINION:	$40,600,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0115
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 012
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,164,541.00
APPLICANT'S OPINION:	$11,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
DEC 07 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0116
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 013
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,373,200.00
APPLICANT'S OPINION:	$5,400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0117
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 020
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,433,175.00
APPLICANT'S OPINION:	$2,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0497
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 011
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$72,398,307.00
APPLICANT'S OPINION:	$40,593,632.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0498
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 012
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,541,012.00
APPLICANT'S OPINION:	$11,517,317.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0499
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 013
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,548,196.00
APPLICANT'S OPINION:	$5,353,660.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0500
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 020
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,521,838.00
APPLICANT'S OPINION:	$2,535,388.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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CANCELLED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 12, 2005 To Tuesday, December 13, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0114
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 011
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$71,071,405.00
APPLICANT'S OPINION:	$40,600,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

AMENDED
DEC 0 8 2005
Assessment Appeals Board

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0115
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 012
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,164,541.00
APPLICANT'S OPINION:	$11,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
DEC 0 7 2005
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 12, 2005 To Tuesday, December 13, 2005
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0116
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 013
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,373,200.00
APPLICANT'S OPINION:	$5,400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

AMENDED
DEC 0 8 2005
Assessment Appeals Board

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0117
APPLICANT:	DATAM S. F. PARTNERSHIP
PARCEL NO.:	0326 020
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,433,175.00
APPLICANT'S OPINION:	$2,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

CANCELLED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0497
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 011
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$72,398,307.00
APPLICANT'S OPINION:	$40,593,632.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 12, 2005 To Tuesday, December 13, 2005
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0498
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 012
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,541,012.00
APPLICANT'S OPINION:	$11,517,317.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

AMENDED
DEC 0 8 2005
Assessment Appeals Board

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0499
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 013
PARCEL ADDRESS:	0275 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,548,196.00
APPLICANT'S OPINION:	$5,353,660.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

CANCELED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0500
APPLICANT:	DATAM S.F. PARTNERSHIP
PARCEL NO.:	0326 020
PARCEL ADDRESS:	0222 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,521,838.00
APPLICANT'S OPINION:	$2,535,388.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 12, 2005 To Tuesday, December 13, 2005
9:30 AM (ALL DAY)

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CANCELED

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

AMENDED
DEC 0 8 2005
Assessment Appeals Board

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, December 12, 2005 at 10:15 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

DOCUMENTS DEPT.

JAN - 4 2006

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board heard evidence and testimony from Greg Wong and Stephen Chin of the Assessor's office. The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1095	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1911	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1912	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1917	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2003-1918	120 Montgomery Associates, LLC	Continued to 1:30 p.m.
2004-1018	120 Montgomery Associates, LLC	Continued to 1:30 p.m.

RECESS

The Board, at the hour of 12:10 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:36 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear the evidence and testimony from the Assessor's office. The Board then started to hear the applicant's cross-examination of the Assessor's office and then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/13/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/13/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/13/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/13/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/13/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/13/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/13/05

There being no further business, the Board, at the hour of 4:12 p.m., recessed to reconvene Tuesday, December 13, 2005 at 1:00 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 29, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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SF
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12/12/05

Assessment Appeals Board 2 Hearing
Room 400, City Hall
Monday, December 12, 2005 To Monday, December 12, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0372
APPLICANT:	BAYSHORE WAREHOUSE ASSOC.
PARCEL NO.:	5596 015
PARCEL ADDRESS:	0400 BAY SHORE BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,142,947.00
APPLICANT'S OPINION:	$775,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0374
APPLICANT:	ONG, WILLIAM
PARCEL NO.:	1402 035
PARCEL ADDRESS:	0338 32ND AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,201,865.00
APPLICANT'S OPINION:	$851,936.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0917
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	
CURRENT ASSESSMENT:	$630,580.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0918
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	$643,191.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0919
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	$656,053.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0960
APPLICANT:	SONY CORPORATION OF AMERICA
PARCEL NO.:	2004206293
PARCEL ADDRESS:	0101 04TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$19,207,414.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1126
APPLICANT:	BRYANT SQUARE, LLC c/o SKS INVESTMENTS
PARCEL NO.:	4080 060
PARCEL ADDRESS:	0000 SITUS TO BE ASSIGNED ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$876,214.00
APPLICANT'S OPINION:	$510,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1127
APPLICANT:	BRYANT SQUARE, LLC c/o SKS INVESTMENTS
PARCEL NO.:	4080 062
PARCEL ADDRESS:	0000 SITUS TO BE ASSIGNED ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$391,185.00
APPLICANT'S OPINION:	$97,600.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 2 Hearing
Room 400, City Hall
Monday, December 12, 2005 To Monday, December 12, 2005
9:30 AM (ALL DAY)

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1128
APPLICANT:	BRYANT SQUARE, LLC c/o SKS INVESTMENTS
PARCEL NO.:	4080 063
PARCEL ADDRESS:	2747 19TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,709,571.00
APPLICANT'S OPINION:	$698,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1230
APPLICANT:	PILLSBURY WINTHROP, LLC
PARCEL NO.:	2004200687
PARCEL ADDRESS:	0050 FREMONT ST, 3RD FL
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$12,078,831.00
APPLICANT'S OPINION:	$6,039,416.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 400, City Hall
Monday, December 12, 2005
9:30 AM)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0359
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	
CURRENT ASSESSMENT:	$627,040.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0372
APPLICANT:	BAYSHORE WAREHOUSE ASSOC.
PARCEL NO.:	5596 015
PARCEL ADDRESS:	0400 BAY SHORE BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,142,947.00
APPLICANT'S OPINION:	$775,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0374
APPLICANT:	ONG, WILLIAM
PARCEL NO.:	1402 035
PARCEL ADDRESS:	0338 32ND AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,201,865.00
APPLICANT'S OPINION:	$851,936.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0917
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	
CURRENT ASSESSMENT:	$630,580.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0918
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	$643,191.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0919
APPLICANT:	PHILLIPS, HOLLIS
PARCEL NO.:	6553 017
PARCEL ADDRESS:	4070 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	$656,053.00
APPLICANT'S OPINION:	$431,014.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0960
APPLICANT:	SONY CORPORATION OF AMERICA
PARCEL NO.:	2004206293
PARCEL ADDRESS:	0101 04TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$19,207,414.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
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9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1126
APPLICANT:	BRYANT SQUARE, LLC
PARCEL NO.:	4080 060
PARCEL ADDRESS:	0000 SITUS TO BE ASSIGNED ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$876,214.00
APPLICANT'S OPINION:	$510,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1127
APPLICANT:	BRYANT SQUARE, LLC
PARCEL NO.:	4080 062
PARCEL ADDRESS:	0000 SITUS TO BE ASSIGNED ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$391,185.00
APPLICANT'S OPINION:	$97,600.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1128
APPLICANT:	BRYANT SQUARE, LLC
PARCEL NO.:	4080 063
PARCEL ADDRESS:	2747 19TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,709,571.00
APPLICANT'S OPINION:	$698,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1230
APPLICANT:	PILLSBURY WINTHROP, LLC
PARCEL NO.:	2004200687
PARCEL ADDRESS:	0050 FREMONT ST, 3RD FL
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$12,078,831.00
APPLICANT'S OPINION:	$6,039,416.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Disability Access – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, December 12, 2005, at 9:30 a.m.

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Present: Adrienne Lacau, Margaret Ruxton and John McGary

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

SF
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12/12/05

Appeal No.	Name	Disposition
2004-0359	Hollis Phillips	A.V.Lowered (Assessor)
2004-0372	Bayshore Warehouse Assoc.	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0374	William Ong	Withdrawn
2004-0960	Sony Corporation of America	Postponed
2004-1126	Bryant Square, LLC	Withdrawn
2004-1127	Bryant Square, LLC	Withdrawn
2004-1128	Bryant Square, LLC	Withdrawn
2004-1230	Pillsbury Winthrop, LLC	Withdrawn

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, December 19, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, December 19, 2005

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, DECEMBER 13, 2005
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session to review newly submitted documents, deliberate and take possible action on the following application (under R&T Code section 1605.4):

A.	APPLICATION:	2004-0419
	APPLICANT:	ROSENBERG SOMA INVESTMENT II
	PARCEL NO.:	3785 002A
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$18,243,621.00
	ASSESSOR RECOMMENDS:	$15,470,000.00
	REVISED OPINION:	$11,000,000.00
	TAXABLE YEAR:	2004
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

DATE POSTED
DEC 07 2005
Assessment Appeals Board

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ACCESSIBILITY – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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AMENDED

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, DECEMBER 13, 2005
11:00 AM

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1. Public Comment on any agenda item.
2. Special meeting for the Board to review and approve the parties' redacted documents for public access. Said documents received as part of the proceeding from the evidentiary hearing involving confidential, trade secret testimony (under R&T Code section 1605.4) on the following applications:

Appeal No.	Applicant Name	APN	Appeal Type
2001-0235	Southern Energy Potrero, LLC	4239 001	2001 Regular Roll
2001-0236	Southern Energy Potrero, LLC	4232 006	2001 Regular Roll
2001-0237	Southern Energy Potrero, LLC	4232 009	2001 Regular Roll
2001-0238	Southern Energy Potrero, LLC	4232 001	2001 Regular Roll
2001-0239	Southern Energy Potrero, LLC	4175 003	2001 Regular Roll
2001-0240	Southern Energy Potrero, LLC	4232 007	2001 Regular Roll
2001-0241	Southern Energy Potrero, LLC	4240 001	2001 Regular Roll
2001-0242	Southern Energy Potrero, LLC	4232 008	2001 Regular Roll
2001-0243	Southern Energy Potrero, LLC	4175 002	2001 Regular Roll
2001-0244	Southern Energy Potrero, LLC	4175 003-PP	2001 Regular Roll
2001-0245	Southern Energy Potrero, LLC	4239 001	1998 Supplemental
2001-0246	Southern Energy Potrero, LLC	4232 001	1998 Supplemental
2001-0247	Southern Energy Potrero, LLC	4175 002	1998 Supplemental

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Appeal No.	Applicant Name	APN	Appeal Type
2001-0248	Southern Energy Potrero, LLC	4232 007	1998 Supplemental
2001-0249	Southern Energy Potrero, LLC	4232 008	1998 Supplemental
2001-0250	Southern Energy Potrero, LLC	4240 001	1998 Supplemental
2001-0251	Southern Energy Potrero, LLC	4175 003	1998 Supplemental
2001-0252	Southern Energy Potrero, LLC	4232 006	1998 Supplemental
2001-0253	Southern Energy Potrero, LLC	4232 009	1998 Supplemental
2001-0944	Southern Energy Potrero, LLC	4175 002	2000 Escape
2001-0945	Southern Energy Potrero, LLC	4232 007	2000 Escape
2001-0946	Southern Energy Potrero, LLC	4232 008	2000 Escape
2001-0947	Southern Energy Potrero, LLC	4240 001	2000 Escape
2001-0948	Southern Energy Potrero, LLC	4232 009	2000 Escape
2001-0949	Southern Energy Potrero, LLC	4232 001	2000 Escape
2001-0950	Southern Energy Potrero, LLC	4175 003	2000 Escape
2001-0951	Southern Energy Potrero, LLC	4232 006	2000 Escape
2001-0952	Southern Energy Potrero, LLC	4239 001	2000 Escape
2001-0953	Southern Energy Potrero, LLC	4230 001	2000 Escape
2002-0580	Mirant Potrero, LLC	4175 002	2002 Regular Roll
2002-0581	Mirant Potrero, LLC	4175 005	2002 Regular Roll
2002-0582	Mirant Potrero, LLC	2002520677	2002 Regular Roll
2002-0583	Mirant Potrero, LLC	4175 006	2002 Regular Roll
2002-0584	Mirant Potrero, LLC	4175 007	2002 Regular Roll
2002-0585	Mirant Potrero, LLC	4230 001	2002 Regular Roll
2002-0586	Mirant Potrero, LLC	4232 001	2002 Regular Roll
2002-0587	Mirant Potrero, LLC	4232 006	2002 Regular Roll
2002-0588	Mirant Potrero, LLC	4232 007	2002 Regular Roll
2002-0589	Mirant Potrero, LLC	4232 008	2002 Regular Roll
2002-0590	Mirant Potrero, LLC	4232 009	2002 Regular Roll
2002-0591	Mirant Potrero, LLC	4239 001	2002 Regular Roll
2002-0592	Mirant Potrero, LLC	4240 001	2002 Regular Roll
2003-1842	Mirant Potrero, LLC	2003900374	2000 Escape

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 13, 2005 at 11:08 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

Having no public present for comment, nor having either of the parties for the below listed applications present per the Board's consent at the previous hearing held on November 16, 2005, the Board met in open session to review the redacted documents submitted by the parties and to approve the final allocation of the stipulated values per parcel for tax roll years 1998, 2000, 2001 and 2002. The Board took action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0235	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0236	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0237	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0238	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0239	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0240	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0241	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0242	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0243	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0244	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0245	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0246	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0247	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0248	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0249	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0250	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0251	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0252	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0253	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0944	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0945	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0946	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0947	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)

2001-0948	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0949	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0950	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0951	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0952	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2001-0953	Southern Energy Potrero, LLC	A.V. Lowered (Assessor)
2002-0580	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0581	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0582	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0583	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0584	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0585	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0586	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0587	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0588	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0589	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0590	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0591	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2002-0592	Mirant Potrero, LLC	A.V. Lowered (Assessor)
2003-1842	Mirant Potrero, LLC	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 12:37 p.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:08 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board continued to hear applicant's cross-examination of Mr. Wong, representing the Assessor's office. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 12/14/05
2003-1095	120 Montgomery Associates, LLC	Continued to 12/14/05
2003-1911	120 Montgomery Associates, LLC	Continued to 12/14/05
2003-1912	120 Montgomery Associates, LLC	Continued to 12/14/05
2003-1917	120 Montgomery Associates, LLC	Continued to 12/14/05
2003-1918	120 Montgomery Associates, LLC	Continued to 12/14/05
2004-1018	120 Montgomery Associates, LLC	Continued to 12/14/05

There being no further business, the Board, at the hour of 4:04 p.m., recessed to reconvene Wednesday, December 14, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 23, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

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TUESDAY, DECEMBER 13, 2005
2:00 PM

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Special meeting for the Board to review and approve the parties' redacted documents for public access. Said documents received as part of the proceeding from the evidentiary hearing involving confidential, trade secret testimony (under R&T Code section 1605.4) on the following applications:

Appeal No.	Applicant Name	APN	Appeal Type
2001-0235	Southern Energy Potrero, LLC	4239 001	2001 Regular Roll
2001-0236	Southern Energy Potrero, LLC	4232 006	2001 Regular Roll
2001-0237	Southern Energy Potrero, LLC	4232 009	2001 Regular Roll
2001-0238	Southern Energy Potrero, LLC	4232 001	2001 Regular Roll
2001-0239	Southern Energy Potrero, LLC	4175 003	2001 Regular Roll
2001-0240	Southern Energy Potrero, LLC	4232 007	2001 Regular Roll
2001-0241	Southern Energy Potrero, LLC	4240 001	2001 Regular Roll
2001-0242	Southern Energy Potrero, LLC	4232 008	2001 Regular Roll
2001-0243	Southern Energy Potrero, LLC	4175 002	2001 Regular Roll
2001-0244	Southern Energy Potrero, LLC	4175 003-PP	2001 Regular Roll
2001-0245	Southern Energy Potrero, LLC	4239 001	1998 Supplemental
2001-0246	Southern Energy Potrero, LLC	4232 001	1998 Supplemental
2001-0247	Southern Energy Potrero, LLC	4175 002	1998 Supplemental

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Assessment Appeals Board

Appeal No.	Applicant Name	APN	Appeal Type
2001-0248	Southern Energy Potrero, LLC	4232 007	1998 Supplemental
2001-0249	Southern Energy Potrero, LLC	4232 008	1998 Supplemental
2001-0250	Southern Energy Potrero, LLC	4240 001	1998 Supplemental
2001-0251	Southern Energy Potrero, LLC	4175 003	1998 Supplemental
2001-0252	Southern Energy Potrero, LLC	4232 006	1998 Supplemental
2001-0253	Southern Energy Potrero, LLC	4232 009	1998 Supplemental
2001-0944	Southern Energy Potrero, LLC	4175 002	2000 Escape
2001-0945	Southern Energy Potrero, LLC	4232 007	2000 Escape
2001-0946	Southern Energy Potrero, LLC	4232 008	2000 Escape
2001-0947	Southern Energy Potrero, LLC	4240 001	2000 Escape
2001-0948	Southern Energy Potrero, LLC	4232 009	2000 Escape
2001-0949	Southern Energy Potrero, LLC	4232 001	2000 Escape
2001-0950	Southern Energy Potrero, LLC	4175 003	2000 Escape
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2001-0952	Southern Energy Potrero, LLC	4239 001	2000 Escape
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2002-0590	Mirant Potrero, LLC	4232 009	2002 Regular Roll
2002-0591	Mirant Potrero, LLC	4239 001	2002 Regular Roll
2002-0592	Mirant Potrero, LLC	4240 001	2002 Regular Roll
2003-1842	Mirant Potrero, LLC	2003900374	2000 Escape

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, December 14, 2005 To Thursday, December 15, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1352
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 004
PARCEL ADDRESS:	0079 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,611,878.00
APPLICANT'S OPINION:	$12,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1353
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 003
PARCEL ADDRESS:	0077 0081 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,999,798.00
APPLICANT'S OPINION:	$5,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
DEC 07 2005
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1354
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 002
PARCEL ADDRESS:	0790 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$30,775,032.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1121
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 002
PARCEL ADDRESS:	0790 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$31,349,601.00
APPLICANT'S OPINION:	$24,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1122
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 003
PARCEL ADDRESS:	0077 0081 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,242,503.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, December 14, 2005 To Thursday, December 15, 2005
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1123
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 004
PARCEL ADDRESS:	0079 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,052,711.00
APPLICANT'S OPINION:	$18,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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SF
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#1
12/14/05
cancelled

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, December 14, 2005 To Thursday, December 15, 2005
9:30 AM (ALL DAY)

CANCELLED

AMENDED
DEC 0 8 2005
Assessment Appeals Board

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1352
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 004
PARCEL ADDRESS:	0077 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,611,878.00
APPLICANT'S OPINION:	$12,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1353
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 003
PARCEL ADDRESS:	0077 0081 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,999,798.00
APPLICANT'S OPINION:	$5,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
DEC 0 7 2005
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, December 14, 2005 To Thursday, December 15, 2005
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1354
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 002
PARCEL ADDRESS:	0790 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$30,775,032.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1121
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 002
PARCEL ADDRESS:	0790 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$31,349,601.00
APPLICANT'S OPINION:	$24,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

CANCELED

AMENDED
DEC 0 8 2005
Assessment Appeals Board

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1122
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 003
PARCEL ADDRESS:	0077 0081 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,242,503.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, December 14, 2005 To Thursday, December 15, 2005
9:30 AM (ALL DAY)

AMENDED
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Assessment Appeals Board

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1123
APPLICANT:	STOCKTON STREET PROPERTIES
PARCEL NO.:	0328 004
PARCEL ADDRESS:	0079 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,052,711.00
APPLICANT'S OPINION:	$18,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

CANCELED

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, December 14, 2005 at 9:35 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

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12/14/05

The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board continued to hear applicant's cross-examination of Mr. Chin, representing the Assessor's office. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1255	120 Montgomery Associates, LLC	Continued to 1/5/06
2003-1095	120 Montgomery Associates, LLC	Continued to 1/5/06
2003-1911	120 Montgomery Associates, LLC	Continued to 1/5/06
2003-1912	120 Montgomery Associates, LLC	Continued to 1/5/06
2003-1917	120 Montgomery Associates, LLC	Continued to 1/5/06
2003-1918	120 Montgomery Associates, LLC	Continued to 1/5/06
2004-1018	120 Montgomery Associates, LLC	Continued to 1/5/06

There being no further business, the Board, at the hour of 11:57 a.m., recessed to reconvene Monday, December 19, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 29, 2005

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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12/19/05

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 19, 2005 To Monday, December 19, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Pre-Hearing Conference with the Assessor's office and the Applicant/Agent in preparation of the evidentiary hearing for the following applications (pursuant to Property Tax Rule 305.2):

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A. APPLICATION:	2004-0103
APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Base Year
CURRENT ASSESSMENT:	$341,190,000.00
APPLICANT'S OPINION:	$170,000,000.00
TAXABLE YEAR:	1997
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

B. APPLICATION:	2004-0104
APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$341,190,000.00
APPLICANT'S OPINION:	$170,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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Assessment Appeals Board

C.

APPLICATION:	2004-0105
APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$347,512,250.00
APPLICANT'S OPINION:	$173,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

D.

APPLICATION:	2004-0106
APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$354,462,494.00
APPLICANT'S	$175,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

E.

APPLICATION:	2004-0107
APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$361,551,743.00
APPLICANT'S OPINION:	$180,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

F. APPLICATION: 2004-0108

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$368,782,777.00
APPLICANT'S OPINION:	$184,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

G. APPLICATION: 2004-0109

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$376,158,432.00
APPLICANT'S OPINION:	$188,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

H. APPLICATION: 2004-0110

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,100,000.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	1997
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, December 19, 2005 To Monday, December 19, 2005
9:30 AM (ALL DAY)

I. APPLICATION: 2004-0111

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,100,000.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	1998
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

J. APPLICATION: 2004-0112

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,398,333.00
APPLICANT'S	$8,000,000.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

K. APPLICATION: 2004-0113

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,726,299.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

L. APPLICATION: 2004-0114

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$17,060,824.00
APPLICANT'S	$8,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

M. APPLICATION: 2004-0115

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$17,402,039.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

N. APPLICATION: 2004-0116

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS:	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$17,750,079.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

O. APPLICATION: 2004-1016

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3713 007
PARCEL ADDRESS:	0001 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$383,181,309.00
APPLICANT'S OPINION:	$175,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

P. APPLICATION: 2004-1017

APPLICANT:	CA - ONE MARKET LP
PARCEL NO.:	3741 031
PARCEL ADDRESS	0075 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$18,081,472.00
APPLICANT'S OPINION:	$8,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 408, City Hall
Monday, December 19, 2005 To Monday, December 19, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0452
APPLICANT:	CORT FURNITURE RENTAL
PARCEL NO.:	2004205450
PARCEL ADDRESS:	0447 BATTERY ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,665,024.00
APPLICANT'S OPINION:	$782,118.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1248
APPLICANT:	SKS/FBOP ASSOCIATES LLC
PARCEL NO.:	2004702680
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,643,184.00
APPLICANT'S OPINION:	$14,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1320
APPLICANT:	THE BATH & BEYOND C/O JONI BURTON
PARCEL NO.:	3951 006
PARCEL ADDRESS:	1350 17TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,363,981.00
APPLICANT'S OPINION:	$2,800,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1340
APPLICANT:	GENERAL ELECTRIC COMPANY d/b/a NBC INTERNET INC.
PARCEL NO.:	2004400301
PARCEL ADDRESS:	0022 BUSH ST, 2100
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$17,698,954.00
APPLICANT'S OPINION:	$5,813,597.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1367
APPLICANT:	STARWOOD HOTELS & RESORTS, INC.
PARCEL NO.:	2004900477
PARCEL ADDRESS:	0181 03RD ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$730,469.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1368
APPLICANT:	STARWOOD HOTELS & RESORTS, INC.
PARCEL NO.:	2004900476
PARCEL ADDRESS:	0181 03RD ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$784,240.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1370
APPLICANT:	MORRISON & FOERSTER
PARCEL NO.:	2004201279
PARCEL ADDRESS:	0425 MARKET ST,
TOPIC:	
CURRENT ASSESSMENT:	$8,720,010.00
APPLICANT'S OPINION:	$3,800,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1371
APPLICANT:	MORRISON & FOERSTER
PARCEL NO.:	2004204680
PARCEL ADDRESS:	0345 CALIFORNIA ST, 0300
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,290,783.00
APPLICANT'S	$600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1372
APPLICANT:	HEALY MARTIN
PARCEL NO.:	1474 021
PARCEL ADDRESS:	0464 43RD AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,428,842.00
APPLICANT'S OPINION:	$2,356,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1373
APPLICANT:	YELLOW CAB COOPERATIVE INC.
PARCEL NO.:	4288 003
PARCEL ADDRESS:	1200 MISSISSIPPI ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,889,739.00
APPLICANT'S OPINION:	$6,109,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1385
APPLICANT:	BLANZ TRUST
PARCEL NO.:	1276 001
PARCEL ADDRESS:	1103 1107 SHRADER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,536,944.00
APPLICANT'S OPINION:	$614,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0118
APPLICANT:	CHENG, THO
PARCEL NO.:	7212 001A
PARCEL ADDRESS:	3021 25TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$875,000.00
APPLICANT'S OPINION:	$750,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, December 19, 2005, at 9:35 a.m.

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Present: Richard Lee, Adrienne Lacau and John McGary

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-0452	Cort Furniture Rental	A.V.Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2005-0118	Tho Cheng	Denied-No Show

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-1248	SKS/FBOP ASSOCIATES LLC	Postponed
2004-1320	The Bath & Beyond	Postponed
2004-1340	General Electric Company	Postponed
2004-1367	Starwood Hotels & Resorts	Withdrawn
2004-1368	Starwood Hotels & Resorts	Withdrawn
2004-1370	Morrison & Foerster	Withdraw
2004-1371	Morrison & Foerster	Withdraw
2004-1372	Healy Martin	Withdrawn
2004-1373	Yellow Cab Cooperative Inc.	Withdraw
2004-1385	Blanz Trust	Postponed

There being no further business, the Board, at the hour of 12:10 p.m., recessed to reconvene Tuesday, December 20, 2005 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, December 20, 2005

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 408, City Hall
Tuesday, December 20, 2005 To Tuesday, December 20, 2005
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1321
APPLICANT:	L.F GEORGE PROPERTIES CORP.
PARCEL NO.:	1465 007
PARCEL ADDRESS:	6900- 6930 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,812,476.00
APPLICANT'S OPINION:	$3,531,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1386
APPLICANT:	FRANKLIN TOWER, LLC
PARCEL NO.:	1736 041
PARCEL ADDRESS:	1280 15TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,376,890.00
APPLICANT'S OPINION:	$1,350,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1432
APPLICANT:	QUAN, WILLIAM
PARCEL NO.:	1435 013B
PARCEL ADDRESS:	3900 GEARY BLVD,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$2,400,000.00
APPLICANT'S OPINION:	$2,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1433
APPLICANT:	QUAN, WILLIAM
PARCEL NO.:	1435 013B
PARCEL ADDRESS:	3900 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,493,703.00
APPLICANT'S OPINION:	$2,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1439
APPLICANT:	HUPP, RONALD
PARCEL NO.:	6683 010
PARCEL ADDRESS:	0135 MIGUEL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,378,300.00
APPLICANT'S OPINION:	$1,002,210.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1442
APPLICANT:	CITY CLUB OF SF c/o THE EMPIRE GROUP
PARCEL NO.:	2004900137
PARCEL ADDRESS:	0155 SANSOME ST,
TOPIC:	Personal Property
CURRENT ASSESSMENT:	$796,645.00
APPLICANT'S OPINION:	$100,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1445
APPLICANT:	LEW, FRED
PARCEL NO.:	1422 028
PARCEL ADDRESS:	0262 0000 12TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$452,139.00
APPLICANT'S OPINION:	$284,071.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1446
APPLICANT:	MICROSOFT CORPORATION
PARCEL NO.:	2004208163
PARCEL	0455 MARKET ST, 1690
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$295,735.00
APPLICANT'S	$133,557.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Tuesday, December 20, 2005 To Tuesday, December 20, 2005
9:30 AM (ALL DAY)

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1447
APPLICANT:	MICROSOFT CORPORATION
PARCEL NO.:	2004206772
PARCEL ADDRESS:	0001 MARKET LANDMARK BLDG, 0200
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$3,121,299.00
APPLICANT'S	$1,437,083.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0022
APPLICANT:	ZELKIN, ANATOLE
PARCEL NO.:	1599 030
PARCEL ADDRESS:	,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$742,360.00
APPLICANT'S OPINION:	$550,405.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, December 20, 2005, at 9:30 a.m.

Present: Adrienne Lacau, Meg Ruxton and Mervin Conlan

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Quorum present

Chairperson: Adrienne Lacau, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-1432	William Quan	Denied
2004-1433	William Quan	Denied
2004-1439	Ronald Hupp	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-1386	Franklin Tower, LLC	Denied-No Show
2004-1445	Fred Lew	Denied-No Show

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2004-1321	L.F George Properties Corp:	Postponed
2004-1442	City Club of SF	Withdrawn
2004-1446	Microsoft Corporation	Withdrawn
2004-1447	Microsoft Corporation	Withdrawn
2005-0022	Anatole Zelkin	Withdrawn

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Friday, January 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, January 11, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, DECEMBER 29, 2005
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session to review newly submitted documents, deliberate and take possible action on the following application (under R&T Code section 1605.4):

A.	APPLICATION:	2004-0419
	APPLICANT:	ROSENBERG SOMA INVESTMENT II
	PARCEL NO.:	3785 002A
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$18,243,621.00
	ASSESSOR RECOMMENDS:	$15,470,000.00
	REVISED OPINION:	$11,000,000.00
	TAXABLE YEAR:	2004
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

DATE POSTED
DEC 20 2005
Assessment Appeals Board

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 29, 2005 at 9:35 a.m.

Present: Peter Fatooh, Hayes Miles and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

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With no public present for comment, the Board went into closed session at the hour of 9:40 a.m. to review newly submitted documents from the applicant and the assessor and to deliberate the valuation of the below listed application affecting the 2004 tax roll year.

At the hour of 10:15 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-0419	Rosenberg SOMA Investments	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 10:19 a.m. recessed to reconvene Tuesday, January 3, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 10, 2006

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